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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

FIFTIETH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1964

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,

BOSTON, DECEMBER 27, 1967

As Commissioner of Corporations and Taxation, I submit herewith the Fiftieth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1964.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1964. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET

Commissioner of Corporations and Taxation

The Commonwealth of Massachusetts
REPORT ON THE STATISTICS OF
MUNICIPAL FINANCES — 1964

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*
Boston

SIR:—

I submit herewith the Fiftieth Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1964 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1964, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1962, 1963, and 1964, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1964 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1964 was 3,291 representing a total value of \$133,493,113. Of this number 1,574 notes representing a value of \$126,376,043 were for temporary loans, and 1,717 notes representing a value of \$7,117,070 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MACKINNON
Director of Accounts

BOSTON
DECEMBER 27, 1967

Purposes of Funded Debt Issued in 1962, 1963, and 1964

	1962	1963	1964
Highways and Bridges	\$5,907,144	\$5,736,500	\$6,621,000
Sewers, Surface Drainage	14,561,200	18,762,000	14,379,700
School Buildings	59,898,040	71,360,456	65,046,725
Land and Buildings (other than schools)	8,656,500	4,605,500	20,356,000
Building Remodeling	3,469,000	3,306,455	5,905,500
Departmental Equipment	3,875,666	1,113,440	1,881,177
Municipal Relief	501,000	955,000	6,759,000
Final Judgment	45,419	87,867	498,108
Emergency	-	40,000	-
Off-Street Parking	420,000	3,288,000	847,000
Funding	-	236,000	-
Insurance Premium	200,000	-	-
Electric	1,230,000	708,000	658,000
Water	8,887,904	7,666,780	11,932,423
Airport	230,000	250,000	155,000
Recreation	135,000	934,500	529,000
Swimming Pool	115,000	-	-
Flood Protection	350,000	-	-
Urban Redevelopment	1,804,000	978,000	1,785,000
Harbor Development	-	375,000	-
Stream Clearance	500,000	83,000	-
Incinerator	913,000	-	1,300,000
Cemetery	-	-	60,000
	\$111,698,873	\$120,486,498	\$138,713,633

Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.

TOWNS. (Over 5,000 Population)	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964		RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise	General	Total	
			Inside Limit	Outside Limit						Total
Abington	10,607	\$39,304,129	\$257,000	\$3,027,000	\$3,284,000	\$3,537,000	8.36	0.64	9.00	
Acton	7,238	21,227,143	359,000	470,000	829,000	829,000	3.91	-	3.91	
Acushnet	7,755	7,252,559	91,000	555,000	646,000	671,000	8.91	0.34	9.25	
Adams	12,331	15,797,610	192,000	175,000	367,000	367,000	2.32	-	2.32	
Agawam	40,206,897	1,650,000	1,313,000	1,650,000	2,964,000	2,964,000	7.37	-	7.37	
Amesbury	29,102,650	42,287	42,287	262,713	305,000	461,000	1.05	0.53	1.58	
Amherst	55,405,069	595,000	595,000	25,000	620,000	1,025,000	1.12	0.73	1.85	
Andover	110,070,618	495,000	495,000	3,005,000	3,500,000	3,530,000	3.21	0.11	3.29	
Arlington	49,953	110,123,585	1,210,000	2,320,000	3,530,000	3,530,000	3.21	-	3.21	
Ashland	7,779	35,879,030	155,000	2,085,000	2,240,000	2,334,000	6.25	0.26	6.51	
Attol	11,637	17,058,782	34,000	-	34,000	83,000	0.20	0.29	0.49	
Auburn	14,047	32,076,826	490,500	1,690,000	2,180,500	2,180,500	6.80	-	6.80	
Ayer	14,927	9,503,650	49,000	1,166,000	1,215,000	1,250,900	12.78	0.38	13.16	
Barnstable	13,465	74,612,071	880,000	3,215,000	4,095,000	62,000	5.49	0.08	5.57	
Bedford	10,969	37,528,881	485,000	5,328,000	5,813,000	6,192,500	15.49	1.01	16.50	
Belchertown	5,186	16,579,580	87,200	1,030,000	1,117,200	1,117,200	6.74	-	6.74	
Bellingham	6,774	16,768,096	143,500	1,490,000	1,633,500	1,854,500	9.56	1.50	11.06	
Belmont	28,715	89,011,885	1,590,000	-	1,590,000	1,590,000	1.79	-	1.79	
Billerica	17,867	35,351,382	450,000	3,397,000	3,847,000	4,490,000	10.88	1.82	12.70	
Blackstone	5,130	5,031,339	28,000	985,000	1,013,000	1,304,000	20.14	5.78	25.92	
Bourne	14,110	27,288,347	328,000	1,353,000	1,681,000	1,681,000	6.16	-	6.16	
Braintree	31,069	85,474,909	2,985,000	3,915,000	6,900,000	10,730,000	8.07	4.48	12.55	
Bridgewater	10,276	32,590,271	248,706	210,000	458,706	483,706	1.41	0.07	1.48	
Brookline	54,044	249,782,136	5,352,000	895,000	6,247,000	6,247,000	2.50	-	2.50	
Burlington	12,852	48,365,841	751,250	3,915,000	4,666,250	4,666,250	9.65	-	9.65	
Canton	12,771	35,113,939	4,070,000	5,190,000	5,190,000	5,341,000	14.78	0.43	15.21	
Chelmsford	15,130	38,712,313	743,000	4,975,000	5,718,000	5,718,000	14.77	-	14.77	
Clinton	12,848	17,534,401	400,000	1,380,000	1,780,000	2,554,200	10.15	4.42	14.57	
Cohasset	5,840	19,886,947	385,000	987,000	1,372,000	1,565,000	6.90	0.97	7.87	
Concord	12,517	89,922,270	554,000	1,156,000	1,710,000	2,005,000	1.90	0.33	2.23	
Danvers	6,436	20,927,643	44,800	1,122,000	1,166,800	1,166,800	3.90	-	3.90	
Dartmouth	21,026	47,050,586	2,161,000	2,260,000	4,421,000	5,272,000	9.39	1.81	11.20	
Dedham	23,869	33,954,112	445,000	1,430,000	1,875,000	2,399,000	5.52	1.55	7.07	
Dedham	23,869	39,447,347	2,743,000	2,447,000	5,190,000	5,190,000	7.47	-	7.47	
Dracut	13,674	22,078,330	240,000	1,690,000	1,930,000	1,930,000	8.74	-	8.74	
Dudley	6,510	15,302,452	229,000	1,066,000	1,295,000	65,000	7.81	-	7.81	
East Bridgewater	6,139	27,015,464	170,000	1,030,000	1,200,000	1,260,000	7.81	0.42	8.23	
Easthampton	12,326	74,164,165	665,000	84,000	750,000	80,000	4.44	0.46	4.90	
East Longmeadow	10,294	71,780,879	550,000	3,375,000	3,925,000	1,585,000	6.23	0.33	6.56	
Easton	9,078	43,209,671	150,000	2,020,000	2,170,000	2,693,500	5.02	1.21	6.23	
Fairhaven	14,339	21,810,218	650,000	1,815,000	2,465,000	2,498,400	11.30	0.16	11.46	

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1964 including Motor Vehicles	NET DEBT, DECEMBER 31, 1964			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise	General	Total
			Inside Limit	Outside Limit					
Falmouth	13,037	\$67,185,309	\$1,426,000	\$995,000	\$2,421,000	\$2,947,200	0.78	3.61	4.39
Foxborough	10,136	44,222,180	996,500	1,085,000	2,081,500	300,000	0.68	4.71	5.39
Frankingham	44,526	141,614,814	3,795,000	11,120,000	14,915,000	1,107,000	0.78	10.53	11.31
Franklin	10,530	24,764,681	654,000	2,281,000	2,935,000	260,000	1.05	11.85	12.90
Grafton	10,627	14,587,283	128,000	1,625,000	1,753,000	—	—	12.02	12.02
Great Barrington	6,624	14,979,114	95,000	—	95,000	—	—	0.63	0.63
Greenfield	17,690	79,960,217	1,198,000	945,000	2,143,000	—	—	2.68	2.68
Hamilton	5,488	14,042,083	282,000	392,000	674,000	55,000	0.39	4.80	5.19
Hanover	5,923	14,118,112	30,000	1,496,000	1,526,000	90,000	0.64	10.81	11.45
Hingham	15,378	98,486,907	990,000	3,913,000	4,903,000	50,000	0.05	4.98	5.03
Holbrook	10,104	47,756,678	460,000	1,565,000	2,025,000	293,000	0.61	4.24	4.85
Holden	10,177	17,512,011	275,000	1,610,000	1,915,000	315,000	1.80	5.22	7.02
Holliston	6,222	16,875,274	179,000	1,905,000	2,084,000	239,000	1.53	12.35	13.88
Hudson	7,065	16,305,157	452,700	2,345,000	2,797,700	939,000	5.76	17.16	22.92
Hull	8,065	46,872,874	605,000	1,220,000	1,825,000	—	—	3.89	3.89
Ipwich	8,544	17,537,032	438,500	2,051,000	2,489,500	940,500	5.36	14.20	19.56
Lee	5,271	15,408,788	—	1,140,000	1,140,000	459,300	2.98	7.40	10.38
Lexester	8,177	16,876,204	31,000	940,000	971,000	—	—	5.75	5.75
Lexington	27,691	185,418,587	2,618,000	7,881,000	10,499,000	531,000	0.29	5.66	5.95
Lincoln	5,613	16,094,792	202,500	1,309,000	1,511,500	130,000	0.81	9.39	10.20
Littleton	5,109	11,078,585	35,000	950,000	985,000	121,500	1.10	8.89	9.99
Longmeadow	10,565	93,686,859	975,000	3,567,000	4,542,000	1,500,000	0.16	4.85	5.01
Ludlow	13,805	62,281,751	664,000	1,920,000	2,584,000	—	—	4.15	4.15
Lunenburg	6,334	14,288,837	87,000	554,000	641,000	—	—	4.49	4.49
Lynn	8,398	71,801,347	1,025,000	2,845,000	3,870,000	—	—	5.39	5.39
Lynnfield	7,773	31,573,327	153,000	1,354,000	1,507,000	21,000	0.07	4.77	4.84
Mansfield	18,521	60,276,220	2,703,000	7,653,000	10,356,000	285,000	0.47	16.20	17.28
Marshfield	6,748	31,876,981	542,000	4,891,000	5,433,000	314,000	0.98	16.20	17.18
Maynard	7,695	43,014,159	542,000	1,780,000	2,322,000	95,000	0.22	11.83	12.23
Medford	6,021	32,903,293	114,000	3,686,000	3,800,000	94,000	0.28	11.55	11.83
Medway	5,168	11,880,019	50,000	1,400,000	1,450,000	3,000	0.02	12.21	12.23
Methuen	28,114	49,318,176	735,000	1,920,000	2,655,000	531,000	1.08	7.04	7.46
Middleborough	11,065	18,135,812	726,000	550,000	1,276,000	22,000	0.12	3.06	3.06
Millford	15,749	25,119,916	436,000	330,000	766,000	—	—	6.39	6.39
Millbury	9,623	13,217,687	30,850	840,000	870,850	—	—	3.06	3.06
Milton	26,375	74,949,270	811,695	1,480,000	2,291,695	145,000	0.19	8.32	8.32
Monson	6,712	8,733,213	236,000	954,000	1,190,000	—	—	3.42	3.42
Montague	7,836	14,290,572	1,083,000	4,504,000	5,587,000	92,500	0.06	6.12	6.12
Natick	28,831	163,280,362	1,083,000	5,135,000	6,225,000	—	—	8.49	9.48
Needham	25,793	101,632,442	1,040,000	5,130,000	6,170,000	280,000	0.99	6.31	6.31
North Andover	10,908	28,207,543	513,000	1,880,000	2,393,000	420,000	1.36	5.77	6.05
North Attleborough	14,777	39,084,119	400,000	1,485,000	1,885,000	2,150,000	0.78	3.23	3.23
Northborough	6,687	13,634,560	55,000	1,840,000	1,895,000	—	—	6.70	6.70
Northbridge	10,800	15,100,000	151,500	2,700,000	2,851,500	350,500	0.75	183,000	183,000
North Reading	8,331	46,702,489	298,000	2,830,000	3,128,000	1,197,000	0.83	6.41	6.41
Norfolk	6,818	21,923,807	44,000	970,000	1,014,000	200,000	1.09	7.50	7.50
Norwell	5,207	18,393,177	145,000	1,035,000	1,180,000	—	—	6.41	6.41

	24,595	71,336,047	1,325,000	810,000	2,135,000	720,000	2,555,000	2,99	1.01	4.00
Norwood	6,154	11,700,449	255,200	399,000	664,000	22,000	47,200	0.21	0.19	0.40
Orange	9,282	13,922,583	265,000	399,000	664,000	—	664,000	3.48	—	3.48
Oxford	10,356	16,484,318	290,000	540,000	700,000	—	790,000	4.79	—	4.79
Palmer	14,445	47,383,022	224,000	380,000	7,700,000	550,000	1,150,000	1.27	1.16	2.43
Plymouth	18,900	92,198,463	735,000	6,905,000	2,425,000	333,000	8,033,000	8.55	2.36	8.71
Plymouth	19,259	90,317,513	880,000	2,043,000	2,925,000	1,474,000	3,399,000	5.81	0.93	8.71
Reading	13,119	19,316,473	170,000	2,290,000	3,170,000	239,000	2,719,000	12.60	1.33	13.93
Rockland	20,666	48,813,809	1,020,000	1,477,000	4,387,000	51,000	3,223,000	16.49	0.11	16.60
Saugus	11,214	43,667,136	417,000	3,367,000	3,217,000	111,000	4,399,000	10.65	0.25	10.90
Seabrook	8,999	26,250,265	600,000	2,390,000	2,990,000	—	3,260,000	12.26	—	12.26
Seekonk	10,070	30,472,717	600,000	300,000	300,000	270,000	3,260,000	9.81	0.89	10.70
Sharon	5,202	4,247,241	—	—	—	—	300,000	7.06	—	7.06
Shirley	39,165,951	260,000	260,000	5,565,000	5,825,000	125,000	5,950,000	14.87	0.32	15.19
Shrewsbury	16,622	39,165,951	1,080,000	2,150,000	3,230,000	560,000	3,790,000	4.89	0.84	5.73
Somerset	12,196	66,089,605	1,080,000	3,320,000	972,000	—	972,000	3.86	—	3.86
Southbridge	16,523	25,184,259	335,000	2,630,000	2,965,000	—	2,965,000	9.69	—	9.69
South Hadley	14,956	30,612,694	4,000	1,260,000	1,264,000	—	1,264,000	6.23	—	6.23
Southwick	5,139	20,295,608	28,944	—	28,944	—	28,944	0.33	—	0.33
Spencer	7,838	8,868,814	805,000	1,200,000	2,005,000	252,000	2,257,000	4.67	0.58	5.25
Stoneham	17,821	42,962,417	707,000	4,990,000	5,697,000	170,000	5,867,000	17.13	0.51	17.64
Stoughton	16,328	33,259,241	219,400	3,505,000	3,724,400	—	3,724,400	13.16	—	13.16
Sudbury	7,447	28,309,546	528,000	1,905,000	2,433,000	180,000	2,613,000	5.76	0.43	6.19
Swabscott	13,294	42,222,728	119,000	1,053,000	1,172,000	—	1,172,000	8.16	—	8.16
Swansea	9,916	14,359,102	37,800	—	37,800	311,700	349,500	0.23	1.92	2.15
Templeton	5,901	16,270,548	37,800	2,840,000	3,265,000	1,140,000	4,405,000	13.91	4.86	18.77
Tewksbury	23,468,391	425,000	425,000	230,000	350,000	—	350,000	3.42	—	3.42
Uxbridge	7,789	10,238,392	120,000	2,833,000	3,422,000	326,000	3,748,000	4.62	0.44	5.06
Wakefield	24,295	74,076,428	589,000	1,500,000	3,212,000	—	3,212,000	7.67	—	7.67
Walpole	14,068	41,874,394	1,712,000	786,000	801,000	16,000	817,000	5.85	0.12	5.97
Ware	7,517	13,678,940	15,000	739,000	985,000	—	985,000	3.57	—	3.57
Wareham	9,461	27,617,822	246,000	739,000	985,000	—	985,000	3.57	—	3.57
Wareham	39,092	96,640,852	2,460,000	520,000	2,980,000	—	2,980,000	3.08	—	3.08
Watertown	10,444	36,640,852	121,000	2,995,000	3,116,000	91,500	3,207,500	9.04	0.26	9.30
Wayland	13,680	34,476,838	530,000	2,995,000	3,116,000	—	3,116,000	6.42	—	6.42
Webster	26,071	28,059,112	1,270,000	530,000	1,800,000	100,000	1,800,000	4.67	0.11	4.78
Wellesley	9,599	93,101,991	1,977,000	2,375,000	4,352,000	304,000	4,652,000	9.77	1.65	11.42
Wellesborough	9,599	18,426,430	214,000	1,587,000	1,801,000	—	2,105,000	9.84	—	9.84
West Boylston	5,528	28,483,397	94,600	1,285,000	1,379,600	—	1,379,600	4.02	1.82	4.84
West Bridgewater	5,061	11,729,404	298,000	760,000	1,058,000	214,000	1,272,000	11.99	2.00	10.84
Westford	8,261	90,630,948	278,000	1,720,000	1,821,400	303,500	2,124,900	2.78	0.29	3.07
Weston	6,641	16,581,637	200,000	230,000	2,513,000	265,000	2,778,000	2.59	—	2.59
Weston	6,641	16,581,637	200,000	230,000	430,000	—	430,000	6.20	0.37	6.57
West Springfield	24,924	92,749,827	2,040,000	3,710,000	5,750,000	340,000	6,090,000	14.42	—	14.42
Westwood	10,354	32,638,366	632,000	4,075,000	4,707,000	—	4,707,000	9.21	0.24	9.45
Weymouth	48,177	145,311,521	7,188,000	6,189,000	13,377,000	355,000	13,732,000	5.06	—	5.06
Weymouth	10,485	16,252,611	9,000	813,000	822,000	—	822,000	1.20	—	1.20
William	57,992,898	145,000	145,000	550,000	695,000	55,000	750,000	1.40	0.09	1.29
William	7,392	39,690,243	105,000	450,000	555,000	80,000	635,000	1.40	0.27	1.60
Williamstown	12,472	72,177,619	469,500	3,165,000	3,627,500	337,000	3,964,500	5.02	0.40	5.49
Wilmington	6,237	13,581,422	380,000	1,570,000	950,000	30,000	980,000	6.81	0.22	7.06
Winchendon	19,376	92,091,442	1,510,000	1,336,000	2,860,000	215,000	3,075,000	3.11	0.23	3.34
Winchester	20,203	77,114,022	300,000	2,763,967	3,063,967	169,000	3,063,967	3.97	—	3.97
Winthrop	6,685	22,408,380	194,000	110,000	1,065,000	—	1,065,000	1.36	0.75	2.11
Yarmouth	5,504	34,842,867	600,000	465,000	1,065,000	1,080,000	2,143,000	3.06	3.10	6.16
141ETowns	1,861,593	\$6,054,855,195	\$94,229,932	\$263,996,680	\$358,226,612	\$30,954,700	\$389,181,312	5.92	0.51	6.43

[illegible]

Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.

TOWNS. (Under 5,000 Population)	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$285,321	—	\$2,000	—	\$2,000	0.70	—
New Braintree	509	2,234,608	—	—	—	—	—	0.70
Newbury	2,519	6,130,209	\$80,000	195,000	—	275,000	4.49	—
New Marlborough	1,083	6,810,971	3,000	—	—	3,000	0.04	—
New Salem	397	582,202	4,900	50,900	—	55,800	8.74	—
Norfolk	3,471	5,487,827	10,000	415,000	\$11,000	426,000	7.74	0.20
North Brookfield	3,616	14,935,449	—	285,000	—	285,000	1.91	—
Northfield	2,320	6,060,031	30,000	30,000	—	60,000	0.50	—
Oak Bluffs	1,419	8,654,398	156,000	—	100,400	256,400	1.80	1.16
Oakham	524	792,265	—	3,500	—	3,500	0.44	—
Oaklands	2,342	40,148,936	248,000	55,000	—	303,000	0.76	—
Otis	473	3,047,355	20,300	7,500	—	27,800	0.91	—
Paxton	2,399	6,322,865	149,000	935,000	—	1,084,000	17.14	2.09
Pelham	805	1,466,084	—	—	—	—	—	—
Pembroke	4,919	31,015,335	508,000	—	—	508,000	1.64	0.91
Pepperell	4,356	16,607,713	12,000	—	—	12,000	3.39	0.10
Peru	197	708,932	—	24,000	—	24,000	—	—
Petersham	890	2,016,035	—	—	—	—	—	—
Phillipston	695	1,194,415	3,000	6,000	—	9,000	0.50	—
Plainfield	257	680,627	—	—	—	—	—	—
Plainville	3,810	6,472,234	65,000	395,000	—	460,000	7.11	2.18
Plympton	1,821	4,582,234	12,000	33,000	—	45,000	0.98	—
Princeton	1,360	2,430,021	28,300	28,300	—	56,600	1.16	—
Provincetown	3,389	12,124,463	257,000	604,000	357,000	1,218,000	7.10	2.95
Raynham	4,150	10,328,796	129,000	1,303,000	—	1,432,000	13.92	—
Raynham	4,953	20,226,163	41,000	229,000	—	270,000	1.33	—
Richmond	800	1,922,170	—	—	—	—	—	—
Rochester	1,559	2,634,533	15,000	72,000	—	87,000	3.30	—
Rockport	4,616	20,182,274	358,000	504,000	—	862,000	2.91	—
Roxbury	231	7,052,236	—	380,000	—	380,000	4.78	—
Rowley	2,783	10,863,163	—	615,000	180,000	795,000	5.66	1.66
Royalston	1,800	1,315,335	6,500	—	—	6,500	0.49	—
Russell	1,366	3,366,452	32,500	195,000	—	227,500	6.38	—
Rutland	3,253	9,148,763	126,000	720,000	—	846,000	9.25	—
Salisbury	3,154	7,360,580	173,000	130,000	—	303,000	4.12	—
Sandwich	565	1,087,749	17,000	—	—	17,000	1.01	—
Savoy	2,922	9,350,549	70,000	1,245,000	—	1,315,000	13.78	—
Sheffield	2,277	4,652,232	—	—	—	—	—	—
Shelburne	2,158	4,874,374	10,000	—	—	10,000	0.21	—
Sherborn	1,759	3,602,197	—	—	—	—	—	—
Shutesbury	1,806	17,225,929	350,000	—	—	350,000	2.03	—
Shutesbury	205	901,354	3,000	—	—	3,000	0.33	—

		2,192	4,480,902	8,000	375,000	383,000	45,000	428,000	8.53	1.00	9.53
Southampton	.	3,996	10,071,768	68,000	1,007,000	1,075,000	251,000	1,326,000	10.68	2.49	13.17
Southborough	.	3,193	5,871,263	25,000	405,000	430,000	11,000	441,000	7.32	0.19	7.51
Stetson	.	2,181	15,823,549	70,000	—	70,000	—	70,000	0.44	—	0.44
Stow	.	2,573	6,424,969	33,500	273,000	306,500	—	306,500	4.77	—	4.77
Sturbridge	.	3,604	5,504,786	71,000	212,000	283,000	—	283,000	5.14	—	5.14
Sunderland	.	1,279	3,462,236	104,000	—	104,000	—	104,000	3.00	—	3.00
Sutton	.	2,638	7,224,069	45,500	250,000	295,500	—	295,500	3.27	—	3.27
Tisbury	.	2,169	7,584,973	14,000	—	14,000	—	14,000	0.18	—	0.18
Tolland	.	101	683,806	—	—	—	—	—	—	—	—
Topsfield	.	3,351	11,001,216	45,000	529,000	574,000	112,000	686,000	5.22	1.02	6.24
Townsend	.	3,650	7,289,038	42,000	30,000	72,000	—	72,000	0.99	—	0.99
Trow	.	1,002	6,018,692	45,000	—	45,000	—	45,000	0.75	—	0.75
Tyngsborough	.	3,302	4,183,487	2,000	314,000	316,000	—	316,000	7.55	—	7.55
Tyringham	.	197	1,296,652	—	—	—	—	—	—	—	—
Upton	.	3,127	12,195,761	18,500	151,000	169,500	155,000	324,500	1.39	1.27	2.66
Wales	.	659	4,503,375	285,000	285,000	285,000	—	285,000	6.33	—	6.33
Warwick	.	3,383	4,542,098	26,000	450,000	476,000	—	476,000	10.48	—	10.48
Warrington	.	426	821,858	8,500	16,500	25,000	—	25,000	3.04	—	3.04
Wellfleet	.	290	513,218	2,160	28,000	30,160	—	30,160	5.88	—	5.88
Wendell	.	1,404	10,261,952	—	—	—	—	—	—	—	—
Wenham	.	292	675,941	11,800	—	11,800	—	11,800	1.75	—	1.75
West Brookfield	.	2,798	9,266,055	210,000	185,000	395,000	165,000	560,000	4.26	1.78	6.04
Westhampton	.	2,053	3,364,693	10,000	124,225	134,225	10,000	144,225	3.99	0.30	4.29
Westminster	.	583	1,477,257	13,500	—	13,500	—	13,500	0.91	—	0.91
West Newbury	.	4,022	6,178,242	50,000	153,000	203,000	340,000	543,000	3.29	5.50	8.79
West Stockbridge	.	1,844	8,102,148	5,100	365,000	370,100	22,350	392,450	4.57	0.27	4.84
West Tisbury	.	1,244	1,815,076	46,500	48,000	94,500	—	94,500	5.21	—	5.21
Whately	.	360	2,220,700	3,400	—	3,400	—	3,400	0.15	—	0.15
Williamsburg	.	1,037	2,139,431	—	—	—	—	—	—	—	—
Windsor	.	2,186	7,225,290	14,000	—	14,000	1,000	15,000	0.20	0.02	0.22
Worthington	.	384	880,926	—	—	—	—	—	—	—	—
Worthington	.	597	1,585,572	—	—	—	—	—	—	—	—
171 Towns	.	338,413	\$1,156,173,079	\$8,297,260	\$35,942,725	\$44,239,985	\$6,642,672	\$50,882,657	3.83	0.57	4.40

Net Debt, December 31, 1964, and Ratio of Net Debt to Valuation: Aggregate.

	Population, 1960	Valuation, 1964, including Motor Vehicles	NET DEBT, DECEMBER 31, 1964				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
39 Cities	2,948,572	\$6,736,883,502	\$157,661,076	\$250,018,491	\$407,679,567	\$58,682,700	\$466,362,267	6.05	0.87	6.92
141 Towns over 5,000	1,861,593	6,054,855,195	94,229,932	263,996,680	358,226,612	30,994,700	389,181,312	5.92	0.51	6.43
171 Towns under 5,000	338,413	1,156,173,079	8,297,260	35,942,725	44,239,985	6,642,672	50,882,657	3.83	0.57	4.40
Aggregate	5,148,578	\$13,947,911,776	\$260,188,268	\$549,957,896	\$810,146,164	\$96,280,072	\$906,426,236	5.81	0.69	6.50

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962 . . .	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963 . . .	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964 . . .	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50

¹ Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 .	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954 .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 .	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960 .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,967	86,018,250	0.81
1961 .	660,492,554	1,906,229	658,586,325	5.76	142,063,479	48,775,105	93,288,374	0.81
1962 .	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963 .	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964 .	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69

PART I



CITIES

TABLE I. — Summary of Financial Transactions. Cities

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$130,313,115	\$30,062,566	\$25,532,089	\$18,292,965	\$11,595,519
5	Corporation and income	21,586,256	5,653,448	4,971,254	2,838,634	2,986,351
6	Licenses and permits	2,842,584	354,897	247,945	351,008	154,422
7	Fines and forfeits	1,723,713	85,814	164,655	233,276	12,831
8	Grants and gifts	35,883,758	7,067,626	6,647,741	2,975,431	4,531,675
9	All other	333,569	54,091	6,082	—	7,940
10	Commercial					
11	Special assessments	255,828	270,892	300,533	15,036	44,028
12	Privileges	8,742,980	3,737,338	2,968,448	1,589,877	1,475,104
13	Departmental	36,739,578	10,222,214	7,305,296	3,963,220	3,260,678
14	Public service enterprises	10,837,317	2,151,792	2,964,517	1,218,670	932,938
15	Cemeteries	500,675	152,126	—	69,711	79,576
16	Interest	2,282,056	408,502	260,190	55,999	19,854
17	NON-REVENUE					
18	Offsets to outlays	1,605,305	127,170	436,341	186,298	30,438
19	Municipal indebtedness					
20	Funded debt	23,715,000	7,275,000	6,200,000	—	2,047,000
21	All other	30,954,715	17,611,868	13,385,240	7,500,000	3,604,656
22	Refunds	4,397,012	919,629	775,835	436,431	273,812
23	Agency, trust, and investment	36,202,115	7,403,813	29,888,824	3,839,752	2,925,651
24	TOTAL RECEIPTS	348,915,576	93,558,786	102,054,990	43,566,308	33,982,473
25	Balance on hand	30,187,591	16,241,186	8,145,605	5,054,965	1,543,189
26	TOTAL	\$379,103,167	\$109,799,972	\$110,200,595	\$48,621,273	\$35,525,662
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$4,906,533	\$1,996,450	\$1,381,526	\$1,327,217	\$604,028
30	Public safety	33,901,360	6,240,030	5,577,944	3,737,646	3,192,194
31	Health and sanitation	9,704,309	1,614,175	1,810,968	1,689,540	844,286
32	Highways	8,024,383	2,929,858	2,332,046	814,127	764,492
33	Public welfare	77,181,197	15,590,833	11,450,989	8,414,378	7,072,472
34	Veterans' services	2,936,921	1,055,718	792,828	465,625	760,222
35	Schools	45,480,904	16,069,276	15,187,061	5,989,060	6,234,973
36	Libraries	3,877,072	781,565	823,893	314,973	268,391
37	Recreation	5,406,761	773,780	1,049,722	765,116	379,146
38	Pensions	18,504,359	2,947,145	2,935,211	1,915,776	1,123,901
39	Unclassified	17,658,014	1,304,691	847,864	2,330,444	501,948
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	8,466,716	925,511	1,350,890	964,197	471,160
43	All other	891,446	110,510	89,140	—	60,525
44	Cemeteries	372,899	124,477	—	146,870	173,473
45	Administration of trust funds	278,139	24,553	35,065	23,415	10,212
46	Interest	5,516,919	1,051,050	1,158,396	603,722	350,226
47	Outlays					
48	Departmental					
49	General government	2,103,884	644,106	4,817	—	7,280
50	Public safety	422,463	2,492	48,511	1,443	51,901
51	Health and sanitation	1,063,202	653,191	645,829	52,218	306,357
52	Highways	3,575,134	1,070,151	3,412,036	400,966	365,399
53	Public welfare	1,513,994	65,855	22,651	20,000	6,677
54	Veterans' services	—	—	—	—	—
55	Schools	1,242,213	4,272,330	977,975	522,059	378,802
56	Libraries	245,891	598,800	—	—	—
57	Recreation	290,551	143,167	77,819	—	55,441
58	Unclassified	5,701,385	58,700	762,044	15,000	—
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	368,736	448,446	166,598	309,998	103,570
62	All other	—	788,381	—	—	5,682
63	Cemeteries	49,310	—	—	—	10,309
64	Municipal indebtedness					
65	Funded debt	11,249,993	2,943,000	2,978,000	1,100,481	1,304,000
66	All other	31,359,619	16,642,435	13,518,039	7,500,000	3,619,000
67	Refunds	4,397,012	919,629	775,835	436,431	273,812
68	Agency, trust, and investment	36,339,623	7,547,006	30,755,036	3,885,407	2,924,401
69	TOTAL PAYMENTS	343,030,942	90,337,311	100,968,733	43,746,109	32,224,280
70	Balance on hand	36,072,225	19,462,661	9,231,862	4,875,164	3,301,382
71	TOTAL	\$379,103,167	\$109,799,972	\$110,200,595	\$48,621,273	\$35,525,662

	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4							
5	\$10,817,464	\$11,734,513	\$12,750,757	\$18,934,308	\$11,818,756	\$13,881,277	\$11,071,794
6	2,864,847	2,175,932	2,733,210	2,875,521	2,417,384	2,404,075	1,674,534
7	154,815	127,214	162,801	86,874	172,168	128,576	90,480
8	16,107	30,710	26,237	28,281	18,995	7,544	15,927
9	4,394,342	2,654,092	3,939,271	1,561,194	4,021,506	1,932,945	3,733,267
10	50,622	1,150	4,612	20	10,083	-	3,855
11	-	-	11,052	174,349	12,062	67,721	64,583
12	1,385,884	1,339,432	1,482,902	2,825,619	1,507,384	1,791,631	1,535,628
13	3,289,441	2,292,070	3,013,817	1,440,480	2,248,712	6,189,321	2,200,704
14	796,604	924,439	785,962	1,129,309	835,729	945,173	527,392
15	57,116	-	132,909	-	59,009	97,976	51,564
16	23,177	42,900	31,809	76,083	104,404	29,949	24,561
17							
18	267,833	8,906	208,838	205,580	112,254	215,178	82,544
19							
20	450,000	2,750,000	1,755,000	2,580,000	1,986,000	320,000	6,625,000
21	5,300,130	9,588,256	8,006,658	7,056,072	10,276,888	5,751,699	6,438,281
22	534,864	519,974	189,830	34,073	450,021	420,407	369,620
23	2,361,503	2,497,124	3,329,721	3,802,913	2,561,980	2,731,921	2,143,854
24	32,764,749	36,686,712	38,565,386	42,810,676	38,613,335	36,915,393	36,653,588
25	2,892,488	423,240	3,025,280	4,169,279	4,252,579	3,120,742	2,522,698
26	\$35,657,237	\$37,109,952	\$41,590,666	\$46,979,955	\$42,865,914	\$40,036,135	\$39,176,286
27							
28							
29	\$550,551	\$818,474	\$782,351	\$967,744	\$754,259	\$818,825	\$630,789
30	3,325,833	2,927,920	3,136,672	3,027,798	3,107,992	2,950,268	2,238,944
31	914,486	1,241,437	1,157,035	1,548,478	665,096	974,112	1,082,264
32	753,678	850,356	881,684	2,732,585	947,471	1,525,556	675,633
33	7,630,350	4,627,284	7,006,976	1,443,723	5,849,697	7,156,489	3,670,077
34	720,568	295,180	384,738	99,325	471,552	491,613	279,380
35	5,496,398	6,133,286	7,037,944	12,292,675	6,138,235	8,164,692	6,426,760
36	162,221	355,543	322,060	400,125	153,899	377,336	226,316
37	238,539	464,161	531,162	659,603	366,951	415,506	332,670
38	1,109,714	930,892	1,518,696	1,163,307	1,062,342	947,634	762,767
39	381,344	1,840,448	354,640	466,773	832,382	342,558	215,340
40							
41	-	-	-	-	-	-	-
42	535,056	670,767	628,560	979,910	654,150	843,740	543,627
43	4,438	-	-	-	-	-	-
44	105,901	-	267,526	922	96,155	129,536	111,922
45	16,889	18,047	24,670	14,622	12,296	19,422	9,724
46	210,613	308,312	336,969	713,280	545,550	517,342	425,430
47							
48							
49	44,350	8,834	-	5,151	3,976	-	-
50	24,647	29,830	307,811	553,318	29,833	-	11,765
51	1,108,171	20,056	262,635	192,897	1,154,281	211,829	2,761,494
52	923,894	63,108	311,965	719,375	628,979	463,936	410,921
53	15,467	-	-	1,889	-	736,372	-
54	-	-	-	-	-	-	-
55	111,133	265,380	114,018	467,820	1,557,869	31,485	857,408
56	19,263	-	2,964	-	-	-	-
57	21,037	2,722	-	21,410	-	20,732	39,870
58	-	-	865,569	-	472,963	-	-
59							
60	-	-	-	-	-	-	-
61	295,851	21,850	35,051	23,733	121,245	-	627,277
62							
63	9,390	-	54,767	-	5,000	21,447	1,887
64							
65	469,000	883,783	1,261,172	1,919,284	1,146,000	1,382,686	1,447,000
66	5,300,000	8,825,000	8,500,000	7,172,773	10,489,391	5,750,000	6,511,500
67	534,864	519,974	189,830	34,073	450,021	420,407	369,620
68	2,400,140	2,701,422	3,131,687	3,661,776	2,590,819	2,734,902	2,168,511
69	33,433,786	34,824,066	39,406,188	41,287,333	40,308,404	37,448,425	32,838,896
70	2,223,451	2,285,886	2,184,478	5,692,622	2,557,510	2,587,710	6,337,390
71	\$35,657,237	\$37,109,952	\$41,590,666	\$46,979,955	\$42,865,914	\$40,036,135	\$39,176,286

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$7,657,271	\$8,930,105	\$5,579,416	\$8,875,442	\$8,709,018
5 Corporation and income . .		2,174,963	1,518,119	1,306,332	1,481,323	1,397,620
6 Licenses and permits . . .		110,913	40,092	62,256	109,506	67,078
7 Fines and forfeits . . .		12,586	12,887	3,628	26,307	27,039
8 Grants and gifts . . .		2,713,040	1,392,272	2,793,434	2,327,617	1,627,504
9 All other . . .		16	—	5,530	483	1,626
10 Commercial						
11 Special assessments . . .		8,802	77,209	10,610	15,482	18,514
12 Privileges . . .		1,139,117	1,230,904	913,940	1,079,826	925,404
13 Departmental . . .		1,986,894	1,100,977	1,036,978	1,510,546	1,374,547
14 Public service enterprises . .		769,586	712,313	4,267,163	616,288	468,041
15 Cemeteries . . .		66,288	115,691	9,369	—	72,921
16 Interest . . .		28,607	21,151	13,834	84,934	13,411
17 NON-REVENUE						
18 Offsets to outlays . . .		148,293	275,045	145,796	34,991	55,837
19 Municipal indebtedness						
20 Funded debt . . .		1,170,000	—	560,000	1,000,000	1,641,000
21 All other . . .		4,452,114	3,700,000	2,350,156	4,506,060	5,999,955
22 Refunds . . .		254,426	84,239	90,083	195,224	464,327
23 Agency, trust, and investment .		2,009,679	1,888,700	1,632,192	1,806,667	1,761,209
24 TOTAL RECEIPTS . . .		24,702,595	21,099,704	20,780,717	23,670,696	24,625,051
25 Balance on hand . . .		1,859,449	1,101,762	1,655,366	3,563,235	804,620
26 TOTAL . . .		\$26,562,044	\$22,201,466	\$22,436,083	\$27,233,931	\$25,429,671
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government . . .		\$610,822	\$639,205	\$460,390	\$455,934	\$503,974
30 Public safety . . .		2,346,823	2,009,498	1,501,583	1,746,312	2,067,426
31 Health and sanitation . . .		880,218	668,335	403,191	714,480	568,909
32 Highways . . .		769,244	530,590	434,326	722,914	717,767
33 Public welfare . . .		4,389,510	2,201,191	1,411,950	2,961,738	2,413,959
34 Veterans' services . . .		260,461	129,218	202,546	228,170	242,070
35 Schools . . .		3,461,032	5,056,516	4,843,043	5,960,222	4,326,856
36 Libraries . . .		140,005	235,439	102,230	169,054	147,533
37 Recreation . . .		263,027	271,038	160,697	315,733	240,062
38 Pensions . . .		788,473	815,493	528,757	344,853	591,884
39 Unclassified . . .		941,459	852,639	95,697	395,386	1,002,589
40 Public service enterprises						
41 Electric light . . .		—	—	3,537,757	—	—
42 Water . . .		626,658	484,674	374,541	233,479	436,719
43 All other . . .		30,418	—	—	5,037	—
44 Cemeteries . . .		87,019	123,803	25,034	—	95,796
45 Administration of trust funds .		17,498	8,660	7,108	4,100	6,800
46 Interest . . .		256,611	291,492	243,888	422,928	336,290
47 Outlays						
48 Departmental						
49 General government . . .		4,268	—	10,833	—	—
50 Public safety . . .		317,723	20,338	245,969	111,525	13,747
51 Health and sanitation . . .		205,395	33,428	38,046	1,645,524	70,019
52 Highways . . .		347,881	292,975	592,934	112,211	202,242
53 Public welfare . . .		10,702	—	—	—	1,401
54 Veterans' services . . .		—	—	—	—	—
55 Schools . . .		155,847	485,644	807,842	54,122	802,890
56 Libraries . . .		—	2,771	—	—	—
57 Recreation . . .		13,513	31,653	245,437	8,672	8,652
58 Unclassified . . .		203,963	155,490	—	55,677	598,173
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		40,574	29,434	112,627	84,071	71,972
62 All other . . .		140,027	—	—	14,126	—
63 Cemeteries . . .		15,394	3,596	1,509	—	67,399
64 Municipal indebtedness						
65 Funded debt . . .		729,000	538,274	944,500	1,140,000	873,918
66 All other . . .		4,441,379	3,700,000	2,350,000	4,500,000	5,361,000
67 Refunds . . .		254,426	84,239	90,083	195,224	464,327
68 Agency, trust, and investment .		1,966,553	1,869,935	1,614,245	1,827,870	1,775,840
69 TOTAL PAYMENTS . . .		24,715,923	21,565,568	21,386,763	24,429,362	24,010,214
70 Balance on hand . . .		1,846,121	635,898	1,049,320	2,804,569	1,419,457
71 TOTAL . . .		\$26,562,044	\$22,201,466	\$22,436,083	\$27,233,931	\$25,429,671

	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$8,702,565	\$6,826,474	\$5,749,966	\$7,535,278	\$5,804,487	\$3,363,642	\$6,805,982
5	1,430,224	1,688,381	1,084,753	1,437,351	1,127,344	937,138	884,453
6	88,260	82,320	64,714	60,733	53,220	49,679	80,963
7	16,350	12,383	3,927	8,118	6,116	2,737	14,685
8	1,145,151	2,086,318	2,009,618	1,197,171	1,320,405	913,284	1,083,762
9	—	—	—	2,209	425	1,645	—
10							
11	111,706	2,368	1,354	—	—	99	—
12	1,282,177	856,051	848,301	704,979	731,054	649,155	764,382
13	931,088	1,457,017	3,892,059	869,555	804,744	947,589	714,720
14	879,662	6,241,870	415,250	677,417	637,510	4,024,371	281,263
15	42,682	913	—	39,606	30,923	35,291	—
16	105,148	121,137	13,715	15,101	59,665	11,611	28,209
17							
18	211,657	62,554	37,056	81,317	183,278	65,427	11,254
19							
20	700,000	500,000	280,000	600,000	675,500	—	400,000
21	3,602,597	2,102,370	3,000,711	2,000,000	3,102,750	1,100,000	4,000,010
22	288,594	101,119	233,874	160,390	160,421	122,467	319,373
23	1,729,670	1,570,230	1,343,628	1,578,086	1,446,261	1,267,048	893,112
24	21,267,531	23,711,505	18,978,926	16,967,311	16,144,103	13,491,183	16,282,168
25	3,567,010	7,360,109	1,506,725	2,754,927	2,195,930	1,509,934	474,589
26	\$24,834,541	\$31,071,614	\$20,485,651	\$19,722,238	\$18,340,033	\$15,001,117	\$16,756,757
27							
28							
29	\$656,331	\$461,092	\$275,316	\$522,672	\$363,438	\$292,407	\$432,954
30	2,067,709	1,798,243	1,401,000	2,119,025	1,595,968	1,039,852	1,357,293
31	928,591	593,247	445,989	282,623	347,892	371,286	363,603
32	712,811	367,114	535,159	783,627	572,622	225,631	171,465
33	1,496,011	2,709,823	5,199,315	1,931,367	1,800,320	1,648,582	1,549,780
34	183,325	240,057	134,092	165,066	179,445	297,071	173,453
35	5,060,737	3,499,440	3,726,518	3,626,185	2,916,994	2,415,423	3,520,974
36	183,391	153,311	103,506	169,191	199,285	110,387	53,312
37	250,226	280,324	122,356	390,745	214,701	113,232	109,543
38	518,858	1,004,858	498,124	583,997	433,711	458,443	566,583
39	413,769	397,441	391,886	651,766	238,833	101,388	838,110
40							
41	—	4,478,842	—	—	—	2,593,737	—
42	619,053	552,225	313,756	543,254	334,764	209,831	223,599
43	—	—	—	—	47,211	3,584	—
44	77,865	885	1,200	109,964	101,412	48,860	—
45	15,717	12,695	14,017	12,934	7,266	10,931	6,968
46	453,703	578,657	247,134	170,320	185,056	140,810	176,048
47							
48							
49	2,867	12,778	—	16,868	132,783	—	1,082
50	26,400	31,837	44,303	—	—	8,445	16,272
51	422,817	923,296	1,145	—	95,205	13,497	—
52	147,099	128,279	147,502	157,072	611,219	189,301	198,559
53	—	3,105	307,424	—	—	2,324	—
54	—	—	—	—	—	—	—
55	363,436	3,372,337	645,257	470,820	1,151,587	34,274	78,923
56	2,736	4,000	—	—	—	7,464	—
57	19,890	10,873	4,012	—	1,739	1,000	24,200
58	522,328	16,164	20,935	—	3,622	—	79,029
59							
60	—	1,654,648	—	—	—	500,402	—
61	159,465	57,608	107,829	13,711	102,378	58,996	5,722
62	—	—	—	—	95,133	—	—
63	10,868	—	—	—	—	10,960	—
64							
65	1,290,678	1,683,000	592,000	356,536	594,000	446,000	543,999
66	3,600,000	2,100,000	2,500,000	2,000,000	3,000,000	1,000,000	4,500,000
67	288,594	101,119	233,874	160,390	160,421	122,467	319,373
68	1,695,755	1,577,724	1,363,116	1,525,231	1,440,885	1,230,576	938,071
69	22,491,030	28,805,022	19,376,765	16,763,364	16,927,890	13,707,161	16,248,915
70	2,343,511	2,266,592	1,108,886	2,958,874	1,412,143	1,293,956	507,842
71	\$24,834,541	\$31,071,614	\$20,485,651	\$19,722,238	\$18,340,033	\$15,001,117	\$16,756,757

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$6,492,071	\$5,513,360	\$5,499,514	\$5,470,142	\$4,937,187
5	Corporation and income	1,151,693	883,496	866,763	865,695	690,231
6	Licenses and permits	65,897	37,896	67,025	66,587	20,676
7	Fines and forfeits	6,534	1,494	9,761	2,402	882
8	Grants and gifts	1,006,590	764,764	1,140,773	644,631	837,240
9	All other	1,200	1,510	—	—	—
10	Commercial					
11	Special assessments	250	10,441	—	255	—
12	Privileges	639,602	703,580	426,452	767,440	683,273
13	Departmental	1,107,253	766,946	1,045,111	1,597,419	593,146
14	Public service enterprises	485,860	470,392	418,263	2,927,583	210,730
15	Cemeteries	27,624	30,756	50	20,825	24,132
16	Interest	12,439	28,720	15,113	11,892	16,395
17	NON-REVENUE					
18	Offsets to outlays	72,477	112,614	36,047	240,489	237,892
19	Municipal indebtedness					
20	Funded debt	250,000	3,335,000	365,000	6,195,000	1,501,000
21	All other	3,300,168	3,603,220	4,051,892	517,898	3,017,850
22	Refunds	125,203	134,383	82,820	178,475	105,194
23	Agency, trust, and investment	1,274,362	981,106	743,609	969,339	797,540
24	TOTAL RECEIPTS	16,019,223	17,379,678	14,768,193	20,476,072	13,673,368
25	Balance on hand	1,556,894	2,198,174	644,747	4,286,379	1,074,422
26	TOTAL	\$17,576,117	\$19,577,852	\$15,412,940	\$24,762,451	\$14,747,790
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$377,498	\$273,968	\$515,762	\$291,321	\$293,343
30	Public safety	1,514,457	1,166,113	1,345,220	1,052,359	675,771
31	Health and sanitation	615,599	316,252	467,227	452,703	251,380
32	Highways	640,313	529,379	308,256	311,173	383,606
33	Public welfare	2,019,525	961,939	2,286,775	1,819,708	820,016
34	Veterans' services	138,906	313,020	215,478	142,476	66,899
35	Schools	2,772,029	3,242,241	2,265,309	2,904,281	3,241,052
36	Libraries	110,024	123,649	74,609	51,383	98,328
37	Recreation	428,490	118,006	202,535	114,702	70,174
38	Pensions	544,063	344,411	581,663	288,382	98,406
39	Unclassified	366,831	157,808	528,599	432,516	586,585
40	Public service enterprises					
41	Electric light	—	—	—	1,991,589	—
42	Water	467,865	240,732	332,812	250,391	155,782
43	All other	5,172	34,243	—	5,130	—
44	Cemeteries	123,221	66,832	454	40,981	59,097
45	Administration of trust funds	9,473	4,613	10,568	11,018	4,613
46	Interest	129,176	247,270	157,699	266,438	463,947
47	Outlays					
48	Departmental					
49	General government	—	—	2,272	—	7,633
50	Public safety	21,401	—	—	—	10,208
51	Health and sanitation	2,226	16,813	—	249,538	174,255
52	Highways	438,782	136,380	91,890	84,584	216,444
53	Public welfare	—	—	—	130,322	—
54	Veterans' services	—	—	—	—	—
55	Schools	—	2,689,623	26,133	2,489,524	1,025,235
56	Libraries	—	—	—	—	—
57	Recreation	32,439	6,361	—	1,100	—
58	Unclassified	15,115	441,623	—	—	133,400
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	177,181	68,725	—	388,043	120,224
62	All other	—	—	—	—	—
63	Cemeteries	3,413	5,481	—	—	17,608
64	Municipal indebtedness					
65	Funded debt	468,000	782,000	400,489	879,500	862,055
66	All other	3,345,750	3,765,250	4,031,362	500,000	3,000,000
67	Refunds	125,203	134,383	82,820	178,475	105,194
68	Agency, trust, and investment	1,258,982	966,632	726,462	971,630	632,419
69	TOTAL PAYMENTS	16,150,434	17,153,747	14,654,394	16,299,267	13,573,674
70	Balance on hand	1,425,683	2,424,105	758,546	8,463,184	1,174,116
71	TOTAL	\$17,576,117	\$19,577,852	\$15,412,940	\$24,762,451	\$14,747,790

Graded According to Population of 1960 — Continued

	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$3,338,071	\$4,447,937	\$2,954,763	\$3,876,267	\$3,499,180	\$3,694,702	\$2,365,254
5	615,056	775,353	684,143	734,219	613,424	699,317	568,727
6	42,415	9,668	39,043	34,778	43,921	58,567	35,142
7	2,734	2,103	4,901	1,671	3,062	3,055	5,587
8	798,776	479,993	809,481	723,738	859,547	1,357,461	587,729
9	2,691	5,408	2,079	3,083	70	15,157	237
10							
11	3,995	43,472	4,376	11,445	23,392	10,592	7,298
12	500,718	656,027	578,048	565,388	616,975	428,037	304,878
13	594,515	499,054	519,885	564,948	564,888	1,028,505	556,563
14	315,175	304,540	436,494	505,811	2,978,975	345,449	174,267
15	22,020	34,730	22,316	—	310	13,069	23,232
16	9,845	34,628	12,538	38,814	18,420	29,803	29,266
17							
18	91,932	12,676	46,349	32,567	66,988	118,771	51,357
19							
20	280,000	900,000	2,585,000	177,700	150,000	200,000	1,985,000
21	1,001,106	2,100,000	1,002,621	1,500,518	650,076	1,143,627	1,150,002
22	76,177	63,750	58,175	48,558	63,871	115,574	30,370
23	747,874	939,657	909,108	628,726	905,089	751,747	651,477
24	8,443,100	11,308,996	10,669,320	9,448,231	11,058,188	10,013,433	8,526,386
25	1,457,273	559,244	1,499,908	1,846,939	1,217,852	1,815,000	444,133
26	\$9,900,373	\$11,868,240	\$12,169,228	\$11,295,170	\$12,276,040	\$11,828,433	\$8,970,519
27							
28							
29	\$218,275	\$250,498	\$207,974	\$261,585	\$225,183	\$329,087	\$195,063
30	698,834	831,609	764,150	793,461	675,922	812,778	448,853
31	263,422	274,675	242,440	178,480	167,111	221,929	141,383
32	321,568	319,517	344,465	311,137	264,289	603,356	332,310
33	708,359	602,736	745,697	873,149	536,970	1,842,531	936,891
34	66,455	52,808	117,512	83,524	54,867	115,533	150,549
35	2,420,283	3,162,769	1,842,977	2,669,556	3,021,809	2,460,183	1,702,022
36	108,057	127,554	75,722	73,444	75,009	52,639	65,317
37	70,189	257,897	58,874	111,067	72,073	116,042	67,532
38	193,302	275,961	382,665	174,283	285,740	256,689	106,995
39	107,794	179,237	82,344	130,916	143,322	100,813	100,187
40							
41	—	—	—	—	1,949,863	—	—
42	145,669	174,098	238,312	248,275	197,490	280,906	61,264
43	132,782	—	—	—	24,436	—	4,008
44	33,119	81,145	39,624	—	1,500	10,529	51,535
45	3,000	3,679	4,633	4,325	164	2,656	1,708
46	95,294	126,491	216,115	245,643	172,087	71,141	64,770
47							
48							
49	5,994	—	—	1,300	6,060	—	4,523
50	242,248	31,043	5,282	13,324	9,750	—	9,413
51	39,747	30,936	751,747	307,144	—	322,259	36,153
52	164,586	64,781	136,923	41,607	247,096	102,584	153,990
53	—	—	—	—	—	1,052	—
54	—	—	—	—	—	—	—
55	656,967	481,031	246,828	757,590	40,788	118,035	567,423
56	—	1,383	1,389	5,433	—	—	—
57	4,114	22,589	10,361	2,646	—	—	38,978
58	—	27,197	—	12,106	—	—	—
59	—	—	—	—	197,205	—	—
60	—	—	—	—	32,407	202,093	146,972
61	5,282	17,371	393,255	71,450	94,725	—	111,581
62	—	—	—	—	—	—	1,259
63	7,015	—	4,020	—	—	—	—
64							
65	235,000	233,690	484,000	589,750	490,000	227,000	139,500
66	1,000,000	2,100,000	1,000,000	1,500,000	650,000	1,143,500	1,100,000
67	76,177	63,750	58,175	48,558	63,871	115,574	30,370
68	746,739	969,890	875,544	639,375	790,081	734,462	642,962
69	8,770,271	10,764,335	9,331,028	10,149,128	10,489,818	10,243,371	7,413,511
70	1,130,102	1,103,905	2,838,200	1,146,042	1,786,222	1,585,062	1,557,008
71	\$9,900,373	\$11,868,240	\$12,169,228	\$11,295,170	\$12,276,040	\$11,828,433	\$8,970,519

TABLE I. — *Summary of Financial Transactions*
Cities Graded According to Population of 1960 — Concluded

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll		\$2,061,506	\$2,896,244	\$1,506,463	\$449,897,430
5 Corporation and income		488,242	425,368	314,508	82,025,682
6 Licenses and permits		20,675	39,629	24,716	6,350,153
7 Fines and forfeits		1,789	2,501	4,633	2,563,962
8 Grants and gifts		302,170	681,396	825,618	111,772,331
9 All other		—	5	913	516,311
10 Commercial					
11 Special assessments		10,462	—	—	1,588,206
12 Privileges		369,006	454,774	236,782	49,438,497
13 Departmental		240,002	392,914	660,080	109,523,474
14 Public service enterprises		206,637	271,369	232,920	54,325,041
15 Cemeteries		15,245	12,546	1,991	1,863,192
16 Interest		5,416	11,160	11,778	4,162,234
17 NON-REVENUE					
18 Offsets to outlays		6,143	61,174	26,724	6,013,390
19 Municipal indebtedness		—	—	—	—
20 Funded debt		—	825,000	75,000	82,053,200
21 All other		725,010	2,411,981	400,008	191,967,163
22 Refunds		93,648	76,505	42,158	13,090,906
23 Agency, trust, and investment		533,452	515,842	309,706	130,274,287
24 TOTAL RECEIPTS		5,079,403	9,078,408	4,673,998	1,297,425,459
25 Balance on hand		685,342	654,526	807,626	130,680,957
26 TOTAL		\$5,764,745	\$9,732,934	\$5,481,624	\$1,428,106,416
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government		\$131,424	\$206,001	\$105,865	\$25,096,129
30 Public safety		437,273	499,127	306,180	106,437,440
31 Health and sanitation		185,940	115,380	111,913	33,820,384
32 Highways		234,668	426,208	172,275	35,277,659
33 Public welfare		395,760	579,799	805,025	202,742,891
34 Veterans' services		85,163	62,187	74,951	12,928,272
35 Schools		1,033,742	1,729,762	1,273,504	224,806,723
36 Libraries		49,823	54,497	51,530	11,021,623
37 Recreation		118,934	58,728	42,964	16,023,008
38 Pensions		145,656	157,095	87,515	45,978,604
39 Unclassified		91,230	11,102	34,655	36,451,348
40 Public service enterprises					
41 Electric light		—	—	—	14,551,788
42 Water		130,896	218,044	172,180	25,301,553
43 All other		4,460	—	—	1,452,540
44 Cemeteries		29,999	31,837	7,369	2,778,761
45 Administration of trust funds		2,590	2,121	4,204	681,113
46 Interest		40,676	221,335	58,209	17,817,037
47 Outlays					
48 Departmental					
49 General government		3,045	—	—	3,034,704
50 Public safety		29,911	—	1,840	2,694,993
51 Health and sanitation		133,451	249,006	620,684	14,814,491
52 Highways		93,691	60,432	33,996	17,840,904
53 Public welfare		—	—	—	2,839,235
54 Veterans' services		—	—	—	—
55 Schools		44,963	787,526	63,528	29,216,665
56 Libraries		—	—	—	892,094
57 Recreation		8,920	—	—	1,169,898
58 Unclassified		—	—	—	10,160,483
59 Public service enterprises					
60 Electric light		—	—	—	2,352,255
61 Water		46,231	125,270	4,400	5,165,646
62 All other		3,020	—	—	1,252,675
63 Cemeteries		4,689	—	—	305,321
64 Municipal indebtedness					
65 Funded debt		173,000	548,000	168,000	44,496,288
66 All other		725,000	2,461,900	400,000	190,962,898
67 Refunds		93,648	76,505	42,158	13,090,906
68 Agency, trust, and investment		535,860	551,090	290,041	130,998,700
69 TOTAL PAYMENTS		5,013,663	9,232,952	4,932,986	1,284,455,029
70 Balance on hand		751,082	499,982	548,638	143,651,387
71 TOTAL		\$5,764,745	\$9,732,934	\$5,481,624	\$1,428,106,416

TABLE II. — *Debt Transactions for 1964*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON	\$23,715,000	—	—	\$30,000,000
2. WORCESTER	7,075,000	\$200,000	\$2,230,000	13,000,000
3. SPRINGFIELD	4,950,000	1,250,000	—	11,850,000
4. CAMBRIDGE	—	—	—	7,500,000
5. NEW BEDFORD	1,947,000	100,000	100,000	3,500,000
6. FALL RIVER	185,000	265,000	300,000	5,000,000
7. SOMERVILLE	2,750,000	—	575,000	9,000,000
8. LYNN	1,755,000	—	—	8,000,000
9. NEWTON	2,580,000	—	—	6,500,000
10. LOWELL	1,861,000	125,000	775,000	9,000,000
11. QUINCY	320,000	—	—	5,750,000
12. BROCKTON	4,750,000	1,875,000	670,000	5,750,000
13. LAWRENCE	1,130,000	40,000	240,000	4,000,000
14. MEDFORD	—	—	—	3,700,000
15. CHICOPEE	460,000	100,000	100,000	2,250,000
16. PITTSFIELD	1,000,000	—	—	4,500,000
17. MALDEN	1,566,000	75,000	596,000	5,400,000
18. WALTHAM	550,000	150,000	—	3,600,000
19. HOLYOKE	100,000	400,000	100,000	2,000,000
20. HAVERHILL	180,000	100,000	—	3,000,000
21. EVERETT	600,000	—	—	2,000,000
22. FITCHBURG	374,500	301,000	—	3,000,000
23. TAUNTON	—	—	100,000	1,000,000
24. REVERE	400,000	—	—	4,000,000
25. SALEM	250,000	—	—	3,300,000
26. BEVERLY	3,335,000	—	—	3,550,000
27. CHELSEA	365,000	—	265,000	3,500,000
28. PEABODY	6,195,000	—	—	500,000
29. WOBURN	681,000	820,000	10,000	3,000,000
30. NORTHAMPTON	280,000	—	—	1,000,000
31. MELROSE	900,000	—	—	2,100,000
32. LEOMINSTER	585,000	2,000,000	—	1,000,000
33. ATTLEBORO	—	177,700	—	1,500,000
34. WESTFIELD	150,000	—	—	600,000
35. GLOUCESTER	100,000	100,000	100,000	1,000,000
36. NORTH ADAMS	1,955,000	30,000	—	1,100,000
37. GARDNER	—	—	—	725,000
38. MARLBOROUGH	690,000	135,000	735,000	1,600,000
39. NEWBURYPORT	75,000	—	—	400,000
39 Cities	\$73,809,500	\$8,243,700	\$6,896,000	\$178,175,000

Classified by Character of Obligation

	Anticipation Reimburse- ment and Grant Loans	PAID				Anticipation Reimburse- ment and Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,423,873	\$803,000	\$300,000	\$30,000,000	-
2.	-	2,473,000	470,000	1,805,000	13,000,000	-
3.	\$141,980	2,300,000	678,000	60,000	11,850,000	\$25,000
4.	-	566,000	40,000	-	7,500,000	-
5.	-	1,062,000	242,000	100,000	3,500,000	19,000
6.	-	396,000	73,000	300,000	5,000,000	-
7.	-	686,069	10,000	575,000	8,250,000	-
8.	-	1,206,000	13,000	-	8,500,000	-
9.	-	1,556,000	70,000	-	6,500,000	-
10.	210,200	942,000	204,000	975,000	9,000,000	231,673
11.	-	1,121,000	15,000	-	5,750,000	-
12.	-	1,055,000	392,000	670,000	5,750,000	91,500
13.	-	594,000	135,000	240,000	4,000,000	-
14.	-	323,000	2,000	-	3,700,000	-
14.	-	761,000	183,500	100,000	2,250,000	-
16.	-	875,000	265,000	-	4,500,000	-
17.	-	758,000	5,000	301,000	5,000,000	60,000
18.	-	1,146,000	52,000	-	3,600,000	-
19.	-	1,079,000	604,000	100,000	2,000,000	-
20.	-	547,000	45,000	-	2,500,000	-
21.	-	235,000	-	-	2,000,000	-
22.	102,000	425,000	169,000	-	3,000,000	-
23.	-	156,000	290,000	-	1,000,000	-
24.	-	443,000	42,000	-	4,500,000	-
25.	-	313,000	155,000	-	3,300,000	45,750
26.	50,250	642,000	140,000	165,000	3,550,000	50,250
27.	-	281,000	-	265,000	3,500,000	-
28.	-	623,000	256,500	-	500,000	-
29.	-	701,000	60,000	-	3,000,000	-
30.	-	220,000	15,000	-	1,000,000	-
31.	-	130,000	-	-	2,100,000	-
32.	-	358,000	126,000	-	1,000,000	-
33.	-	436,750	153,000	-	1,500,000	-
34.	50,000	412,000	78,000	-	600,000	50,000
35.	43,500	164,000	63,000	100,000	1,000,000	43,500
36.	45,000	102,600	36,900	-	1,100,000	-
37.	-	151,000	22,000	-	725,000	-
38.	36,900	440,000	108,000	825,000	1,600,000	-
39.	-	135,000	33,000	-	400,000	-
\$679,830		\$35,238,292	\$6,048,900	\$6,881,000	\$177,525,000	\$616,673

P A R T II

TOWNS OVER 10,000 POPULATION

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Framingham 44,526	Watertown 39,092
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$12,018,699	\$7,851,986	\$8,253,845	\$9,203,269	\$6,099,262
5	Corporation and income . .	2,118,963	1,143,602	1,235,588	1,067,997	1,001,438
6	Licenses and permits . . .	70,068	9,924	43,031	97,459	49,854
7	Fines and forfeits . . .	88,561	6,460	2,592	12,212	14,429
8	Grants and gifts . . .	1,237,422	1,028,801	1,337,014	1,226,348	814,409
9	All other . . .	—	4,871	—	50	558
10	Commercial					
11	Special assessments . . .	17,899	73,546	152,937	5,400	14,517
12	Privileges . . .	1,587,981	1,120,233	957,718	1,312,176	784,981
13	Departmental . . .	1,194,917	705,440	895,356	1,163,157	602,639
14	Public service enterprises . .	710,485	571,667	528,049	665,735	458,211
15	Cemeteries . . .	22,328	62,989	—	30,956	16,345
16	Interest . . .	77,518	34,019	86,319	20,426	7,297
17	NON-REVENUE					
18	Offsets to outlays . . .	34,251	—	59,063	61,652	83,639
19	Municipal indebtedness . . .	—	—	—	—	—
20	Funded debt . . .	295,000	—	2,310,000	1,235,000	300,000
21	All other . . .	2,127,180	2,000,000	5,070	3,030,524	2,200,182
22	Refunds . . .	105,627	104,524	136,382	105,529	118,691
23	Agency, trust, and investment .	1,011,241	1,327,771	1,216,442	1,606,689	1,132,052
24	TOTAL RECEIPTS . . .	22,718,140	16,045,833	17,219,406	20,844,579	13,698,504
25	Balance on hand . . .	4,171,390	2,691,835	3,254,180	3,773,372	1,043,155
26	TOTAL . . .	\$26,889,530	\$18,737,668	\$20,473,586	\$24,617,951	\$14,741,659
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government . . .	\$811,540	\$627,462	\$431,833	\$480,559	\$346,557
30	Public safety . . .	2,746,823	1,465,087	1,357,615	1,624,192	1,478,989
31	Health and sanitation . . .	1,053,774	502,528	432,585	703,401	543,646
32	Highways . . .	896,440	747,965	484,038	622,276	575,740
33	Public welfare . . .	1,647,912	1,038,818	1,222,492	912,833	1,068,383
34	Veterans' services . . .	181,394	95,000	200,073	90,876	98,168
35	Schools . . .	4,834,502	4,386,443	5,422,182	6,367,523	3,018,050
36	Libraries . . .	534,979	309,767	186,325	254,223	210,581
37	Recreation . . .	1,082,472	252,584	222,065	240,430	214,361
38	Pensions . . .	935,548	352,427	265,213	302,734	442,391
39	Unclassified . . .	1,028,998	606,190	205,365	341,203	466,771
40	Public service enterprises					
41	Electric light . . .	—	—	—	—	—
42	Water . . .	584,270	379,227	330,025	423,024	380,860
43	All other . . .	—	—	—	—	—
44	Cemeteries . . .	69,660	73,902	—	36,068	32,020
45	Administration of trust funds .	13,071	3,269	6,288	7,308	10,569
46	Interest . . .	278,283	180,867	428,450	464,276	166,482
47	Outlays					
48	Departmental					
49	General government . . .	1,248,163	11,023	20,015	13,366	14,098
50	Public safety . . .	263,575	53,049	23,195	73,254	49,023
51	Health and sanitation . . .	—	41,971	1,726,148	229,350	60,109
52	Highways . . .	395,200	256,897	365,062	462,841	346,035
53	Public welfare . . .	—	1,331	—	—	—
54	Veterans' service . . .	—	—	—	—	—
55	Schools . . .	147,028	1,083,893	145,091	2,282,124	79,242
56	Libraries . . .	—	15,223	193,237	3,018	—
57	Recreation . . .	68,278	6,838	26,815	96,440	11,853
58	Unclassified . . .	—	—	—	—	—
59	Public service enterprises					
60	Electric light . . .	—	—	—	—	—
61	Water . . .	—	32,952	134,651	61,115	44,379
62	All other . . .	—	—	—	—	—
63	Cemeteries . . .	—	6,628	—	—	—
64	Municipal indebtedness					
65	Funded debt . . .	753,720	524,258	1,153,324	1,182,675	503,140
66	All other . . .	2,218,504	2,000,000	—	3,030,000	2,300,000
67	Refunds . . .	105,627	104,524	136,382	105,529	118,691
68	Agency, trust, and investment .	980,829	1,327,991	1,215,394	1,584,233	1,178,359
69	TOTAL PAYMENTS . . .	22,880,590	16,488,114	16,333,863	21,994,871	13,758,497
70	Balance on hand . . .	4,008,940	2,249,554	4,139,723	2,623,080	983,162
71	TOTAL . . .	\$26,889,530	\$18,737,668	\$20,473,586	\$24,617,951	\$14,741,659

	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$5,409,862	\$5,512,234	\$4,194,234	\$2,895,635	\$6,550,515	\$3,947,360	\$5,523,266
5	782,012	645,236	799,554	613,334	690,290	735,537	801,751
6	31,295	21,968	3,698	27,939	18,409	19,350	12,620
7	1,081	2,379	5,523	1,736	1,728	59	16,564
8	749,187	727,032	483,841	808,667	526,638	325,057	502,748
9	26,898	70	844	35	—	124	573
10							
11	85,977	83,016	24,160	6,782	111,740	30,293	27,929
12	807,085	723,892	792,426	566,436	794,073	808,053	866,543
13	721,624	2,081,530	321,606	451,462	565,132	314,265	497,963
14	2,928,014	272,073	1,924,692	377,458	496,132	301,853	2,247,786
15	2,085	—	40,980	17,434	15,845	62,135	—
16	53,689	65,544	6,656	50,786	86,520	21,425	35,813
17							
18	464,390	44,819	82,743	42,847	1,618	48,568	16,085
19							
20	1,090,000	540,000	600,000	—	500,000	166,695	—
21	1,522,078	2,291,375	—	900,000	1,503,083	1,200,239	1,000,000
22	127,944	74,828	72,014	63,255	91,069	64,096	89,879
23	974,875	801,900	930,399	656,059	991,373	789,565	1,136,261
24	15,778,096	13,887,896	10,283,370	7,479,865	12,944,165	8,834,674	12,775,781
25	2,407,149	2,689,470	3,912,377	2,075,266	4,688,917	1,725,198	2,535,974
26	\$18,185,245	\$16,577,366	\$14,195,747	\$9,555,131	\$17,633,082	\$10,559,872	\$15,311,755
27							
28							
29	\$182,537	\$270,829	\$275,194	\$184,086	\$418,163	\$221,067	\$260,911
30	911,747	993,713	884,888	698,416	648,937	994,191	804,672
31	383,296	292,759	422,392	281,447	222,165	310,660	307,074
32	354,117	288,907	365,224	364,323	612,588	284,141	461,174
33	535,390	1,936,825	364,594	994,647	272,773	299,396	268,787
34	122,104	71,654	25,090	60,532	13,225	27,389	36,268
35	4,043,659	3,882,944	2,624,010	1,833,857	5,072,572	2,370,870	3,905,324
36	104,873	104,057	147,045	—	188,381	158,225	149,710
37	135,857	107,704	138,977	53,635	84,455	102,289	299,037
38	199,318	119,784	228,032	121,254	74,121	272,356	237,220
39	143,036	231,391	239,969	52,415	53,002	258,672	33,329
40							
41	2,190,898	—	1,194,138	—	—	—	1,388,252
42	405,048	143,510	264,790	236,878	211,171	283,768	230,071
43							
44	3,984	—	54,157	38,655	44,136	97,257	—
45	1,807	6,766	5,596	1,629	11,108	5,326	8,659
46	346,818	183,001	68,998	108,318	336,238	160,163	144,700
47							
48							
49	—	—	—	—	7,102	1,223	13,016
50	—	35,312	21,202	45,386	—	75,392	18,667
51	912,948	24,494	229,067	123,513	751,429	59,603	53,893
52	205,494	91,045	223,000	131,473	160,307	216,297	165,343
53	—	6,776	—	—	—	—	—
54	—	—	—	—	—	—	—
55	436,455	1,155,969	618,665	657,064	1,988,902	646,083	984,560
56	—	199,495	332,628	—	1,714	—	—
57	35,130	2,252	—	3,492	3,525	—	19,840
58	—	—	—	3,087	—	—	—
59							
60	9,864	—	86,973	—	—	—	297,582
61	12,529	24,120	107,123	326,321	35,542	64,819	109,966
62	—	—	—	—	—	—	—
63	—	—	6,112	3,781	9,199	8,031	—
64							
65	1,069,034	643,056	391,383	254,000	967,111	343,640	590,206
66	1,570,000	2,261,615	—	900,000	1,500,000	1,200,000	1,000,000
67	127,944	74,828	72,014	63,255	91,069	64,096	89,879
68	985,372	778,542	928,913	681,757	919,782	764,914	1,150,001
69	15,429,259	13,931,348	10,320,174	8,223,221	14,698,717	9,289,868	13,028,141
70	2,755,986	2,646,018	3,875,573	1,331,910	2,934,365	1,270,004	2,283,614
71	\$18,185,245	\$16,577,366	\$14,195,747	\$9,555,131	\$17,633,082	\$10,559,872	\$15,311,755

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$5,616,843	\$4,225,188	\$4,008,677	\$3,236,718	\$3,854,954
5 Corporation and income		665,668	699,675	753,136	540,364	585,305
6 Licenses and permits		13,748	36,686	40,806	12,658	39,733
7 Fines and forfeits		2,314	4,393	15,594	2,752	5,889
8 Grants and gifts		469,476	408,058	507,279	564,908	445,888
9 All other		—	3,779	9,797	7,563	8,989
10 Commercial						
11 Special assessments		132,885	2,683	26,833	81,602	68,092
12 Privileges		877,623	567,229	630,219	562,997	684,441
13 Departmental		1,303,110	452,033	381,500	360,145	352,002
14 Public service enterprises		372,649	300,783	2,177,996	2,359,599	—
15 Cemeteries		—	—	41,639	—	17,595
16 Interest		24,863	27,731	36,458	34,906	15,043
17 NON-REVENUE						
18 Offsets to outlays		31,757	43,563	15,286	37,396	14,190
19 Municipal indebtedness						
20 Funded debt		—	2,710,000	213,000	—	85,000
21 All other		1,700,000	2,020,271	16	784,500	1,000,073
22 Refunds		80,978	57,580	122,938	84,887	73,186
23 Agency, trust, and investment		1,011,608	1,100,975	687,502	870,307	661,650
24 TOTAL RECEIPTS		12,303,522	12,660,627	9,668,676	9,558,960	7,912,130
25 Balance on hand		1,462,336	1,328,481	2,436,618	1,747,056	1,464,381
26 TOTAL		\$13,765,858	\$13,989,108	\$12,105,294	\$11,306,016	\$9,376,511
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government		\$368,736	\$208,432	\$338,761	\$277,657	\$192,802
30 Public safety		954,244	877,952	691,075	571,179	743,047
31 Health and sanitation		370,814	145,562	258,030	166,460	239,570
32 Highways		286,228	440,550	268,168	308,918	369,392
33 Public welfare		1,203,453	426,324	437,018	526,893	551,302
34 Veterans' services		41,407	95,707	50,608	48,072	38,725
35 Schools		3,862,958	2,724,366	2,674,564	2,388,097	2,567,337
36 Libraries		151,844	56,017	95,133	108,550	96,076
37 Recreation		169,024	110,423	113,199	108,147	91,466
38 Pensions		116,651	166,820	174,118	131,578	119,807
39 Unclassified		221,903	88,483	206,800	60,517	29,210
40 Public service enterprises						
41 Electric light		—	—	1,323,536	1,567,136	—
42 Water		320,495	194,998	303,527	229,429	—
43 All other		—	—	221	—	—
44 Cemeteries		—	—	66,790	16	49,561
45 Administration of trust funds		4,212	2,770	5,429	9,668	3,094
46 Interest		213,569	107,548	123,721	169,075	197,024
47 Outlays						
48 Departmental						
49 General government		7,320	1,553	26,041	9,507	8,189
50 Public safety		43,208	38,262	165,929	9,939	8,508
51 Health and sanitation		165,479	169,372	146,241	325,515	88,534
52 Highways		128,928	205,876	54,696	156,850	118,831
53 Public welfare		25,552	—	2,363	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		89,172	165,098	76,197	76,100	42,867
56 Libraries		—	—	35,186	—	—
57 Recreation		34,531	109,126	20,716	72,307	13,509
58 Unclassified		20,067	—	22,916	—	—
59 Public service enterprises						
60 Electric light		—	—	446,956	99,101	—
61 Water		64,112	127,333	51,970	39,578	—
62 All other		—	—	—	—	—
63 Cemeteries		—	—	17,999	—	—
64 Municipal indebtedness						
65 Funded debt		666,208	480,000	426,709	484,523	605,129
66 All other		1,700,000	2,000,000	—	784,350	1,000,000
67 Refunds		80,978	57,580	122,938	84,887	73,186
68 Agency, trust, and investment		1,033,220	1,085,591	1,005,651	877,554	716,683
69 TOTAL PAYMENTS		12,344,313	10,085,743	9,753,206	9,691,603	7,963,849
70 Balance on hand		1,421,545	3,903,365	2,352,088	1,614,413	1,412,662
71 TOTAL		\$13,765,858	\$13,989,108	\$12,105,294	\$11,306,016	\$9,376,511

	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$3,397,130	\$3,057,910	\$2,379,919	\$4,161,494	\$3,028,630	\$3,465,156	\$3,469,109
5	431,799	462,695	481,216	618,796	462,823	383,674	475,114
6	42,009	35,969	12,542	12,596	4,966	25,476	18,413
7	451	2,561	1,052	1,320	115	478	695
8	728,544	495,547	455,674	307,025	307,510	635,553	301,504
9	—	755	—	—	781	1,551	—
10							
11	30,075	46,141	1,573	39,967	63,143	57,365	41,485
12	508,803	537,818	369,545	607,612	450,708	486,433	589,779
13	1,045,776	289,923	387,882	258,198	558,671	307,310	561,581
14	2,015,282	188,057	195,536	295,598	3,674,308	197,823	1,327,402
15	—	23,077	29,620	34,962	19,138	—	12,093
16	16,698	17,230	3,529	9,394	13,130	27,145	19,520
17							
18	65,933	767,018	2,507	23,856	30,690	34,349	32,873
19							
20	848,000	685,000	2,763,967	85,000	320,000	2,020,000	235,000
21	1,815,508	1,630,751	1,716,832	1,100,026	1,200,403	1,506,988	600,440
22	57,676	60,025	58,235	56,388	102,004	58,595	39,371
23	704,094	594,440	356,773	1,092,566	736,987	603,195	848,608
24	11,707,778	8,894,917	9,216,402	8,704,798	10,974,007	9,811,091	8,572,987
25	1,151,994	1,302,294	551,835	1,113,051	1,651,576	1,141,970	906,019
26	\$12,859,772	\$10,197,211	\$9,768,237	\$9,817,849	\$12,625,583	\$10,953,061	\$9,479,006
27							
28							
29	\$159,217	\$223,889	\$153,402	\$213,555	\$194,407	\$192,228	\$257,203
30	470,120	486,581	475,667	668,716	595,660	423,502	604,582
31	188,812	177,375	136,465	257,232	171,951	240,623	290,589
32	246,097	232,723	232,676	444,248	391,743	271,614	198,423
33	1,125,187	367,169	719,233	208,381	286,297	339,754	719,757
34	45,008	49,935	43,684	21,957	62,358	125,249	20,740
35	2,488,878	2,296,090	1,546,301	2,730,195	2,134,208	2,312,389	2,055,235
36	67,458	43,394	40,839	127,247	92,653	41,445	92,833
37	64,149	46,235	89,553	153,827	63,614	19,516	75,705
38	83,357	116,370	172,710	168,512	153,964	59,729	79,628
39	107,578	138,864	61,546	89,226	143,390	89,866	753
40							
41	1,219,225	—	—	—	2,862,607	—	796,182
42	226,562	156,457	158,552	202,925	189,948	125,422	180,077
43	—	—	—	—	—	—	—
44	—	38,911	54,078	49,569	40,128	—	46,676
45	1,063	3,062	749	4,762	5,117	—	5,480
46	146,910	98,907	55,552	173,890	137,806	222,689	113,684
47							
48							
49	15,672	4,739	—	14,143	—	1,296	—
50	22,819	60,008	42,860	22,955	—	6,354	—
51	64,332	482,862	14,300	53,345	233,169	226,204	298,747
52	117,964	155,581	164,218	99,297	81,791	124,640	122,327
53	685,525	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	150,099	755,598	680,615	44,646	462,504	679,653	37,885
56	—	2,411	8,525	7,586	3,000	27,565	3,000
57	338,456	9,607	—	19,472	63,119	—	14,184
58	—	51,370	—	—	—	—	50,822
59							
60	163,848	—	—	—	91,604	—	65,946
61	79,646	36,690	15,361	103,507	213,737	196,447	61,441
62	—	—	—	—	—	—	—
63	—	8,417	3,601	28,258	16,936	—	2,588
64							
65	624,000	367,866	80,594	419,016	382,823	517,211	555,000
66	1,819,000	1,600,000	1,700,000	1,116,443	1,200,000	1,500,000	600,000
67	57,676	60,025	58,235	56,388	102,004	58,595	39,371
68	727,303	593,671	346,917	1,019,017	695,601	545,888	840,103
69	11,505,961	8,664,807	7,056,233	8,518,315	11,072,139	8,347,879	8,228,961
70	1,353,811	1,532,404	2,712,004	1,299,534	1,553,444	2,605,182	1,250,045
71	\$12,859,772	\$10,197,211	\$9,768,237	\$9,817,849	\$12,625,583	\$10,953,061	\$9,479,006

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$2,728,715	\$2,847,993	\$2,261,767	\$2,233,406	\$1,705,915
5 Corporation and income		376,481	391,592	549,154	322,667	389,455
6 Licenses and permits		34,590	15,422	26,723	32,521	3,928
7 Fines and forfeits		510	731	3,469	814	437
8 Grants and gifts		775,666	336,543	560,964	502,655	513,525
9 All other		17,813	812	—	3,315	—
10 Commercial						
11 Special assessments		18,894	35,150	857	217,183	4,891
12 Privileges		378,749	393,537	413,018	480,314	367,316
13 Departmental		319,948	254,546	496,058	269,394	348,544
14 Public service enterprises		163,590	248,859	207,116	1,377,576	—
15 Cemeteries		10,948	13,289	143	19,837	7,284
16 Interest		25,915	9,018	6,049	48,601	3,518
17 NON-REVENUE						
18 Offsets to outlays		29,764	39,793	63,269	—	26,251
19 Municipal indebtedness						
20 Funded debt		1,808,418	194,000	—	—	—
21 All other		1,308,017	1,500,325	935,000	400,000	1,275,000
22 Refunds		60,054	48,247	61,953	43,980	20,478
23 Agency, trust, and investment		487,640	604,856	616,278	463,911	327,352
24 TOTAL RECEIPTS		8,545,712	6,934,713	6,201,818	6,416,174	4,993,894
25 Balance on hand		536,151	793,370	698,945	2,860,741	662,901
26 TOTAL		\$9,081,863	\$7,728,083	\$6,900,763	\$9,276,915	\$5,656,795
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government		\$144,849	\$174,886	\$144,950	\$175,624	\$135,303
30 Public safety		485,659	505,243	389,556	327,839	432,266
31 Health and sanitation		69,049	174,988	53,887	87,342	97,285
32 Highways		260,274	250,283	479,026	165,452	172,600
33 Public welfare		368,019	350,749	756,973	162,687	694,601
34 Veterans' services		76,465	49,342	68,104	32,579	116,460
35 Schools		2,231,579	1,714,890	1,895,959	1,875,372	1,038,315
36 Libraries		15,509	77,432	70,755	61,320	34,910
37 Recreation		28,934	75,583	33,974	35,704	45,726
38 Pensions		48,840	109,830	104,417	32,841	63,948
39 Unclassified		57,520	112,151	155,649	47,999	39,516
40 Public service enterprises						
41 Electric light		—	—	—	956,778	—
42 Water		153,952	143,527	23,622	126,097	—
43 All other		—	—	64,151	—	—
44 Cemeteries		15,577	29,119	143	16,685	12,365
45 Administration of trust funds		—	5,294	6,344	1,274	1,355
46 Interest		98,908	101,798	68,601	199,541	46,834
47 Outlays						
48 Departmental						
49 General government		1,097	5,100	—	1,276	—
50 Public safety		4,564	6,782	71,797	10,005	2,411
51 Health and sanitation		150,466	196,858	26,851	560,659	22,516
52 Highways		93,951	63,632	75,709	106,792	110,214
53 Public welfare		—	—	—	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		834,637	188,291	—	922,045	45,267
56 Libraries		—	1,518	—	2,491	—
57 Recreation		2,344	1,345	—	—	4,118
58 Unclassified		—	3,857	—	—	11,422
59 Public service enterprises						
60 Electric light		—	—	—	144,662	—
61 Water		67,810	67,250	—	48,384	—
62 All other		—	—	—	—	—
63 Cemeteries		1,045	—	—	6,082	—
64 Municipal indebtedness						
65 Funded debt		424,418	398,317	204,000	385,000	82,000
66 All other		1,300,000	1,500,000	900,000	400,000	1,350,000
67 Refunds		60,054	48,247	61,953	43,980	20,478
68 Agency, trust, and investment		482,959	608,512	612,542	471,969	350,219
69 TOTAL PAYMENTS		7,478,479	6,964,844	6,268,963	7,408,479	4,930,129
70 Balance on hand		1,603,384	763,239	631,800	1,868,436	726,666
71 TOTAL		\$9,081,863	\$7,728,083	\$6,900,763	\$9,276,915	\$5,656,795

	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Milford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4	\$2,772,581	\$1,992,343	\$3,195,913	\$1,598,151	\$2,484,267	\$3,476,741	\$2,691,542
5	366,575	296,262	508,083	353,320	327,328	420,699	368,532
6	30,978	29,499	25,803	28,023	23,552	24,077	45,338
7	1,518	440	1,674	1,492	2,451	1,353	202
8	668,962	534,014	944,194	242,169	444,771	547,869	680,931
9	10,151	-	-	1,828	-	-	-
10							
11	13,517	-	21,991	1,215	24,297	42,793	-
12	355,065	314,803	533,471	297,381	404,996	475,886	495,964
13	353,195	272,709	254,741	343,020	300,229	270,405	379,367
14	160,061	165,990	228,459	-	173,529	1,086,145	-
15	-	-	10,612	3,736	102	-	12,428
16	54,686	5,396	68,330	9,101	4,344	32,678	49,366
17							
18	2,603	36,885	33,145	51,517	28,075	-	56,978
19							
20	2,300,000	-	-	-	340,000	980,000	2,175,000
21	609,223	675,015	1,000,000	450,000	1,135,380	643,023	1,031,558
22	33,251	47,240	54,273	42,760	28,162	115,160	70,470
23	459,806	521,184	585,451	343,776	547,271	688,873	496,602
24	8,192,172	4,891,780	7,466,140	3,767,489	6,268,754	8,805,702	8,554,278
25	829,998	510,552	1,882,298	466,638	626,444	1,201,840	1,081,399
26	\$9,022,170	\$5,402,332	\$9,348,438	\$4,234,127	\$6,895,198	\$10,007,542	\$9,635,677
27							
28							
29	\$184,525	\$90,599	\$219,444	\$117,189	\$143,851	\$164,204	\$113,188
30	326,527	338,462	566,118	374,222	400,807	659,623	427,624
31	103,643	79,844	95,840	105,471	152,610	200,229	58,515
32	66,667	166,469	321,078	263,071	185,100	226,475	358,925
33	420,142	281,999	225,029	478,456	209,608	289,616	400,666
34	42,158	31,427	39,587	99,421	33,736	23,834	20,754
35	2,049,625	1,806,781	2,279,634	985,019	1,901,970	2,329,054	2,347,193
36	41,813	7,315	114,965	28,031	18,885	44,095	52,916
37	20,753	22,214	69,880	49,839	22,193	80,377	26,448
38	59,497	35,439	72,231	49,835	55,079	98,037	46,232
39	276,314	37,750	52,433	50,420	24,228	63,283	70,843
40							
41	-	-	-	-	-	948,571	-
42	89,722	67,999	156,668	-	140,460	-	-
43	-	-	-	-	-	-	-
44	-	1,017	27,225	8,271	633	-	21,181
45	-	-	2,897	1,364	-	101	-
46	169,380	136,764	120,799	31,602	87,660	136,216	165,362
47							
48							
49	5,246	1,350	-	-	-	-	7,110
50	6,785	9,544	-	6,455	5,584	10,844	11,549
51	333,741	9,493	1,371,632	38,044	212,954	130,134	21,864
52	35,191	37,402	82,549	102,433	100,020	65,637	65,905
53	-	-	-	19,793	-	-	-
54	-	-	-	-	-	-	-
55	1,155,231	177,458	16,594	-	350,468	842,142	883,732
56	-	-	-	-	-	4,194	5,730
57	3,498	-	5,394	-	5,564	2,485	3,080
58	10,014	-	-	9,000	-	-	-
59							
60	-	-	-	-	-	30,720	-
61	28,936	99,733	61,964	-	29,247	-	-
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	10,873
64							
65	379,968	315,000	345,000	80,000	350,000	398,317	336,000
66	600,000	675,000	1,000,000	450,000	1,100,000	635,768	1,123,000
67	33,251	47,240	54,273	42,760	28,162	115,160	70,470
68	485,020	470,329	636,024	353,218	572,411	575,492	457,479
69	6,927,647	4,946,628	7,937,258	3,743,914	6,131,230	8,074,608	7,106,639
70	2,094,523	455,704	1,411,180	490,213	763,968	1,932,934	2,529,038
71	\$9,022,170	\$5,402,332	\$9,348,438	\$4,234,127	\$6,895,198	\$10,007,542	\$9,635,677

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$1,606,965	\$609,534	\$1,562,962	\$1,800,733	\$1,823,613
5	Corporation and income	294,843	192,631	332,624	328,273	457,668
6	Licenses and permits	7,706	15,464	31,157	22,171	27,778
7	Fines and forfeits	210	1,367	1,573	585	11,821
8	Grants and gifts	332,817	1,219,980	315,794	377,494	731,246
9	All other	—	—	619	—	2,700
10	Commercial					
11	Special assessments	—	7,501	25,992	8,625	1,470
12	Privileges	288,258	89,301	327,541	337,053	386,724
13	Departmental	169,401	313,814	248,918	260,712	444,988
14	Public service enterprises	920,701	33,475	1,078,891	135,146	193,911
15	Cemeteries	—	—	—	291	33,155
16	Interest	7,285	23,334	11,257	2,862	12,294
17	NON-REVENUE					
18	Offsets to outlays	25,712	—	64,518	62,467	49,417
19	Municipal indebtedness					
20	Funded debt	—	15,800	265,000	—	—
21	All other	516,500	233,000	333	300,000	700,000
22	Refunds	16,791	3,652	53,440	26,156	88,504
23	Agency, trust, and investment	351,784	206,590	364,134	422,671	510,149
24	TOTAL RECEIPTS	4,538,973	2,965,443	4,684,753	4,085,239	6,475,438
25	Balance on hand	1,091,336	820,255	866,430	665,339	1,453,132
26	TOTAL	\$5,630,309	\$3,785,698	\$5,551,183	\$4,750,578	\$7,928,570
PAYMENTS						
27	Maintenance					
28	Departmental					
29	General government	\$100,642	\$93,277	\$113,315	\$131,044	\$173,901
30	Public safety	126,097	103,222	361,067	156,534	477,089
31	Health and sanitation	131,632	37,287	126,462	67,225	198,560
32	Highways	219,685	86,500	172,562	212,806	237,775
33	Public welfare	153,472	115,150	278,476	386,639	907,890
34	Veterans' services	27,193	10,883	44,290	16,239	87,103
35	Schools	1,335,320	1,182,627	1,211,489	1,395,962	1,779,345
36	Libraries	23,958	11,045	31,012	47,460	62,767
37	Recreation	48,599	19,692	57,932	51,047	104,393
38	Pensions	51,899	17,126	41,709	43,671	121,730
39	Unclassified	51,823	46,924	32,838	40,734	84,551
40	Public service enterprises					
41	Electric light	808,340	—	774,441	—	—
42	Water	—	23,332	97,696	77,450	118,373
43	All other	—	—	—	—	41,458
44	Cemeteries	—	—	—	376	64,461
45	Administration of trust funds	—	—	791	—	1,441
46	Interest	93,031	40,295	67,312	64,011	36,085
47	Outlays					
48	Departmental					
49	General government	2,514	—	—	—	—
50	Public safety	5,023	—	18,681	1,799	49,673
51	Health and sanitation	15,700	32,841	32,666	17,771	117,191
52	Highways	121,329	43,301	154,447	131,169	143,719
53	Public welfare	—	—	1,954	2,458	1,756
54	Veterans' services	—	—	—	—	—
55	Schools	556,404	366,973	230,665	26,375	12,746
56	Libraries	—	—	58,007	—	—
57	Recreation	—	—	3,253	5,942	1,615
58	Unclassified	—	—	—	—	—
59	Public service enterprises					
60	Electric light	52,553	—	50,967	—	—
61	Water	—	60,032	16,113	66,260	313,365
62	All other	—	—	—	—	3,300
63	Cemeteries	—	—	—	—	4,387
64	Municipal indebtedness					
65	Funded debt	265,000	329,700	245,000	292,000	135,000
66	All other	511,174	—	—	300,000	700,000
67	Refunds	16,791	3,652	53,440	26,156	88,504
68	Agency, trust, and investment	351,886	202,557	347,027	424,140	596,826
69	TOTAL PAYMENTS	5,070,065	2,826,416	4,623,612	3,985,268	6,665,004
70	Balance on hand	560,244	959,282	927,571	765,310	1,263,566
71	TOTAL	\$5,630,309	\$3,785,698	\$5,551,183	\$4,750,578	\$7,928,570

	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,707,168	\$2,567,320	\$1,651,163	\$1,508,575	\$1,731,374	\$1,533,366	\$1,020,051
5	318,748	521,690	286,247	274,926	342,547	220,898	300,300
6	19,365	24,797	25,583	29,007	27,110	21,502	17,207
7	676	840	907	227	501	1,410	2,891
8	363,496	333,225	278,075	1,575,314	419,887	198,679	429,291
9	112	751	400	20	1,427	—	879
10							
11	2,881	13,165	—	—	6,346	14,550	121
12	234,667	372,645	419,413	166,193	266,460	259,177	261,514
13	303,143	218,198	229,031	279,297	199,515	213,932	399,311
14	43,310	191,793	—	—	—	178,509	81,682
15	61	3,051	8,498	—	3,670	2,705	3,460
16	11,769	25,132	2,213	2,237	6,388	3,281	13,803
17							
18	94,947	4,313	12,392	32,395	25,887	35,489	25,651
19							
20	1,150,000	455,000	158,500	—	—	—	510,000
21	109,545	86	500,000	600,000	400,000	601,500	324,403
22	25,978	41,039	48,487	23,669	17,457	21,055	14,222
23	431,740	482,497	343,099	499,579	449,643	361,405	251,657
24	4,817,606	5,255,542	3,964,008	4,991,439	3,898,212	3,667,458	3,656,443
25	659,420	1,862,745	479,648	514,810	650,155	305,223	412,848
26	\$5,477,026	\$7,118,287	\$4,443,656	\$5,506,249	\$4,548,367	\$3,972,681	\$4,069,291
27							
28							
29	\$92,671	\$159,071	\$67,706	\$121,228	\$83,623	\$121,006	\$109,789
30	223,331	253,010	99,464	268,436	214,760	244,902	184,816
31	125,656	122,061	36,236	70,939	100,242	118,149	96,082
32	209,809	242,526	159,132	192,318	175,502	201,154	162,599
33	464,300	126,706	209,130	222,750	176,497	224,122	502,849
34	34,273	15,601	15,637	18,706	19,269	14,430	54,901
35	1,294,667	2,119,256	1,539,337	1,904,972	1,477,949	1,134,142	780,912
36	31,971	83,930	39,637	24,146	26,570	17,190	34,897
37	24,674	82,372	30,309	77,822	27,055	34,958	33,018
38	24,318	52,451	23,289	31,470	32,353	42,398	77,179
39	24,628	90,691	30,082	89,896	45,038	19,732	27,422
40							
41	—	—	—	—	—	—	—
42	27,082	116,267	—	—	—	70,086	58,083
43	1,104	—	—	631	—	—	—
44	361	1,596	13,480	670	4,216	4,381	8,723
45	2,010	55	—	—	—	—	2,880
46	88,768	95,188	68,661	71,345	98,083	30,792	54,437
47							
48							
49	12,526	—	—	10,000	1,275	12,112	—
50	158,574	38,403	49,518	13,163	6,965	5,736	8,386
51	—	275,140	4,645	27,604	56,634	123,987	544,920
52	137,250	60,197	89,573	95,088	98,115	50,674	71,033
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	1,024,578	505,078	55,786	60,262	198,722	16,735	10,032
56	—	—	—	—	—	1,663	1,754
57	—	3,233	1,200	26,215	1,485	10,362	4,906
58	—	9,900	19,500	—	—	—	—
59							
60	—	—	—	—	—	—	—
61	—	39,333	—	—	—	59,886	49,362
62	—	—	—	—	—	—	—
63	—	—	—	—	3,399	—	1,352
64							
65	213,800	273,647	215,000	150,000	190,000	124,000	105,000
66	100,000	—	551,000	600,000	400,000	488,000	324,000
67	25,978	41,039	48,487	23,669	17,457	21,055	14,222
68	343,249	473,919	408,865	514,748	383,359	345,355	237,962
69	4,685,578	5,280,670	3,775,674	4,616,078	3,838,568	3,537,007	3,561,516
70	791,448	1,837,617	667,982	890,171	709,799	435,674	507,775
71	\$5,477,026	\$7,118,287	\$4,443,656	\$5,506,249	\$4,548,367	\$3,972,681	\$4,069,291

TABLE I. — *Summary of Financial Transactions.* Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$1,459,098	\$2,887,067	\$2,809,593	\$1,908,388	\$2,924,781
5 Corporation and income . .		268,088	460,358	420,498	314,394	386,410
6 Licenses and permits . . .		22,047	37,367	7,937	16,076	44,658
7 Fines and forfeits . . .		159	1,367	118	1,142	3,578
8 Grants and gifts . . .		415,166	689,253	215,044	392,849	676,605
9 All other . . .		3,941	14,740	3,137	4	—
10 Commercial						
11 Special assessments . . .		—	2,177	5,396	—	987
12 Privileges . . .		292,054	486,044	466,871	240,145	410,973
13 Departmental . . .		248,418	473,369	213,295	270,964	350,020
14 Public service enterprises . .		—	137,151	192,494	155,515	257,625
15 Cemeteries . . .		18	69,606	15,145	507	3,311
16 Interest . . .		5,534	20,768	3,941	13,544	29,226
17 NON-REVENUE						
18 Offsets to outlays . . .		37,099	3,954	21,647	21,547	72,233
19 Municipal indebtedness						
20 Funded debt . . .		—	—	—	675,000	—
21 All other . . .		500,000	819,500	1,535,061	747,724	—
22 Refunds . . .		14,663	65,897	39,782	30,512	98,634
23 Agency, trust, and investment		294,208	784,189	499,308	402,033	885,341
24 TOTAL RECEIPTS . . .		3,560,493	6,952,807	6,449,267	5,190,344	6,144,382
25 Balance on hand . . .		681,978	1,699,941	662,061	364,814	1,544,672
26 TOTAL . . .		\$4,242,471	\$8,652,748	\$7,111,328	\$5,555,158	\$7,689,054
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government . . .		\$78,851	\$183,320	\$189,797	\$86,288	\$205,922
30 Public safety . . .		189,726	428,530	495,060	258,632	500,153
31 Health and sanitation . . .		42,202	96,397	162,439	103,162	128,521
32 Highways . . .		138,830	444,537	261,818	185,575	321,649
33 Public welfare . . .		333,032	512,707	259,200	442,269	438,460
34 Veterans' services . . .		37,167	74,700	17,012	33,377	32,355
35 Schools . . .		1,469,397	1,995,280	1,675,240	1,417,838	1,691,524
36 Libraries . . .		18,031	21,840	57,409	30,547	61,554
37 Recreation . . .		22,318	207,393	134,649	29,260	149,041
38 Pensions . . .		21,797	52,931	129,611	46,166	76,384
39 Unclassified . . .		41,430	119,262	125,819	39,469	93,139
40 Public service enterprises						
41 Electric light . . .		—	—	—	—	—
42 Water . . .		—	—	131,727	106,541	138,366
43 All other . . .		—	157,082	—	—	3,619
44 Cemeteries . . .		4,021	86,110	30,658	507	8,271
45 Administration of trust funds		—	—	8,347	—	359
46 Interest . . .		70,805	122,963	94,883	91,577	91,200
47 Outlays						
48 Departmental						
49 General government . . .		—	—	1,065	—	16,145
50 Public safety . . .		—	21,683	8,652	50,708	38,576
51 Health and sanitation . . .		4,530	53,389	48,225	529,164	30,335
52 Highways . . .		73,772	139,287	59,718	27,227	184,143
53 Public welfare . . .		—	—	—	—	—
54 Veterans' services . . .		—	—	—	—	—
55 Schools . . .		139,227	605,809	87,729	4,463	488,811
56 Libraries . . .		—	—	—	3,531	—
57 Recreation . . .		—	28,169	2,068	3,300	21,988
58 Unclassified . . .		—	18,105	—	—	—
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		—	—	3,941	23,697	49,149
62 All other . . .		—	47,052	—	—	—
63 Cemeteries . . .		—	—	11,663	—	—
64 Municipal indebtedness						
65 Funded debt . . .		145,000	356,000	292,505	206,000	283,500
66 All other . . .		500,000	819,500	1,539,249	827,500	—
67 Refunds . . .		14,663	65,897	39,782	30,512	98,634
68 Agency, trust, and investment		345,784	770,687	491,968	383,039	842,209
69 TOTAL PAYMENTS . . .		3,690,583	7,428,630	6,360,234	4,960,349	5,994,007
70 Balance on hand . . .		551,888	1,224,118	751,094	594,809	1,695,047
71 TOTAL . . .		\$4,242,471	\$8,652,748	\$7,111,328	\$5,555,158	\$7,689,054

	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$3,040,016	\$1,284,094	\$2,417,887	\$2,931,739	\$2,205,642	\$1,124,848	\$1,381,685
5	247,543	295,579	313,764	329,789	248,035	363,291	335,942
6	7,858	16,601	29,768	21,485	11,339	17,759	13,442
7	360	526	2,009	1,205	1,105	838	731
8	448,054	318,756	295,995	243,414	389,545	310,693	322,432
9	966	3,900	2,074	1,283	462	—	—
10							
11	—	9,058	41,347	—	9,899	2,209	—
12	367,852	232,123	381,746	366,975	279,575	216,844	208,527
13	233,508	285,176	268,927	282,049	278,845	684,929	285,071
14	—	133,737	140,614	1,309,176	213,561	—	128,260
15	5,475	17,783	9,349	13,141	9,423	16,246	6,479
16	6,297	7,192	14,458	15,802	23,338	5,088	4,615
17							
18	13,435	25,781	17,582	—	29,952	35,645	29,279
19							
20	108,500	—	1,690,000	—	35,500	—	—
21	1,741,874	—	737,439	400,000	2,900,000	400,000	489,000
22	61,992	30,492	48,413	27,137	42,854	11,015	28,831
23	487,925	251,427	346,004	740,168	399,621	330,940	315,378
24	6,771,655	2,912,225	6,757,376	6,683,363	7,078,696	3,520,345	3,549,672
25	440,865	1,063,029	717,697	1,152,002	971,290	592,088	430,031
26	\$7,212,520	\$3,975,254	\$7,475,073	\$7,835,365	\$8,049,986	\$4,112,433	\$3,979,703
27							
28							
29	\$159,552	\$104,487	\$147,770	\$168,132	\$127,511	\$80,545	\$118,358
30	401,585	280,009	371,096	479,318	355,805	142,971	241,239
31	110,514	61,623	143,632	70,302	86,438	71,057	111,432
32	286,276	156,093	165,464	236,024	191,515	139,105	173,324
33	190,831	568,901	238,454	124,661	237,593	792,459	421,455
34	13,068	38,890	58,891	20,297	67,630	54,220	33,905
35	2,225,364	812,266	1,497,297	2,183,817	1,697,602	951,911	907,400
36	23,190	34,857	65,641	122,837	21,243	35,161	18,194
37	46,595	31,527	38,260	50,335	17,938	35,520	48,482
38	37,327	51,208	40,526	80,470	40,476	32,960	77,646
39	56,195	33,311	73,853	75,372	51,083	43,804	18,121
40							
41	—	—	—	832,500	—	—	—
42	—	90,042	107,301	116,839	149,733	—	78,094
43	—	—	—	—	—	—	—
44	27,296	21,587	20,452	19,391	36,323	42,793	17,357
45	—	2,284	—	578	—	1,004	680
46	186,841	90,661	159,213	54,079	147,345	16,488	55,417
47							
48							
49	—	—	—	—	4,015	12,771	—
50	15,973	12,867	171,243	37,059	38,072	1,756	2,876
51	114,018	105,583	168,769	71,921	5,192	22,761	36,282
52	88,420	83,253	57,474	35,080	83,541	42,395	143,960
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	73,125	13,349	651,100	329,752	479,412	21,940	39,309
56	—	1,100	5,124	—	—	—	—
57	12,885	4,390	42,832	8,389	1,872	—	—
58	—	—	—	28,720	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	20,128	49,818	57,293	57,721	—	51,579
62	—	—	—	—	—	—	—
63	11,860	—	—	—	2,645	—	—
64							
65	424,300	200,400	460,934	272,700	405,909	87,000	105,000
66	1,419,500	—	810,000	400,000	2,422,800	550,000	479,000
67	61,992	30,492	48,413	27,137	42,854	11,015	28,831
68	582,617	252,409	344,369	454,027	405,096	331,960	290,128
69	6,569,324	3,102,417	5,937,926	6,357,030	7,177,364	3,521,596	3,498,569
70	643,196	872,837	1,537,147	1,478,335	872,622	590,837	481,134
71	\$7,212,520	\$3,975,254	\$7,475,073	\$7,835,365	\$8,049,986	\$4,112,433	\$3,979,703

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Somerset 12,196	Arbol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$2,358,656	\$1,231,375	\$2,821,917	\$1,335,613	\$2,098,714
5 Corporation and income		321,514	354,325	337,808	246,925	165,166
6 Licenses and permits		6,785	14,775	23,290	16,636	10,438
7 Fines and forfeits		123	1,415	964	490	105
8 Grants and gifts		272,248	235,939	392,496	329,289	803,540
9 All other		-	-	-	-	-
10 Commercial						
11 Special assessments		-	-	1,796	3,117	28,990
12 Privileges		255,894	214,338	409,627	210,908	228,663
13 Departmental		188,572	238,593	250,393	370,110	217,890
14 Public service enterprises		127,142	108,219	153,124	1,139,890	94,635
15 Cemeteries		1,811	5,434	-	5,782	5,178
16 Interest		3,613	2,035	12,724	11,604	73,623
17 NON-REVENUE						
18 Offsets to outlays		-	32,659	-	15,937	37,537
19 Municipal indebtedness						
20 Funded debt		2,000,000	-	810,000	46,000	239,500
21 All other		8,962	100,000	1,700,000	-	1,250,059
22 Refunds		38,012	17,674	61,330	36,795	28,545
23 Agency, trust, and investment		536,273	232,480	568,740	338,594	360,390
24 TOTAL RECEIPTS		6,119,605	2,789,261	7,544,209	4,107,690	5,642,973
25 Balance on hand		1,388,300	505,032	634,005	965,710	3,567,094
26 TOTAL		\$7,507,905	\$3,294,293	\$8,178,214	\$5,073,400	\$9,210,067
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government		\$116,125	\$95,627	\$116,201	\$113,821	\$90,863
30 Public safety		219,265	237,729	514,925	233,278	227,266
31 Health and sanitation		124,633	62,855	118,388	57,536	106,142
32 Highways		147,498	154,843	267,859	151,482	112,141
33 Public welfare		315,062	414,489	221,524	482,396	94,861
34 Veterans' services		36,387	32,617	18,044	62,192	6,705
35 Schools		1,192,402	1,070,736	1,931,092	1,106,517	1,669,825
36 Libraries		44,825	24,637	57,001	23,670	46,393
37 Recreation		45,542	30,900	68,441	33,658	22,331
38 Pensions		44,431	34,964	77,005	51,453	24,645
39 Unclassified		38,456	39,839	54,119	30,904	47,470
40 Public service enterprises						
41 Electric light		-	-	-	750,068	-
42 Water		121,705	73,012	126,250	97,587	50,151
43 All other		-	-	-	370	-
44 Cemeteries		4,306	22,729	-	5,782	12,484
45 Administration of trust funds		-	959	-	443	-
46 Interest		49,775	3,433	137,218	33,864	198,281
47 Outlays						
48 Departmental						
49 General government		-	1,895	-	-	7,875
50 Public safety		129,962	14,395	26,471	3,716	6,534
51 Health and sanitation		11,640	6,555	-	29,329	589,470
52 Highways		85,422	53,888	85,758	81,145	63,677
53 Public welfare		-	-	-	-	-
54 Veterans' services		-	-	-	-	-
55 Schools		386,886	2,738	598,202	10,663	1,519,149
56 Libraries		-	19,056	-	-	1,430
57 Recreation		19,508	6,052	-	32,157	-
58 Unclassified		-	-	-	-	-
59 Public service enterprises						
60 Electric light		-	-	-	167,597	-
61 Water		160,372	9,799	36,068	14,900	213,677
62 All other		-	-	-	-	-
63 Cemeteries		-	-	-	-	-
64 Municipal indebtedness						
65 Funded debt		180,000	26,000	360,000	126,500	573,450
66 All other		-	100,000	1,700,000	-	1,250,000
67 Refunds		38,012	17,674	61,330	36,795	28,545
68 Agency, trust, and investment		695,402	226,870	494,501	349,499	347,223
69 TOTAL PAYMENTS		4,207,616	2,784,291	7,070,397	4,087,322	7,310,588
70 Balance on hand		3,300,289	510,002	1,107,817	986,078	1,899,479
71 TOTAL		\$7,507,905	\$3,294,293	\$8,178,214	\$5,073,400	\$9,210,067

Graded According to Population of 1960 — Continued

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,574,725	\$1,012,200	\$1,174,544	\$1,022,596	\$1,613,635	\$2,626,491	\$1,427,437
5	263,942	349,377	242,725	189,114	222,179	350,129	265,046
6	14,497	11,680	13,174	10,245	11,113	15,450	26,584
7	550	319	826	1,277	1,160	995	512
8	294,519	252,312	634,097	317,158	284,232	325,323	348,577
9	—	—	—	—	—	—	—
10							
11	17,341	1,591	2,308	—	—	79,076	38
12	274,405	183,552	205,877	222,597	233,369	486,708	272,006
13	182,945	208,243	504,865	198,919	211,128	155,701	242,036
14	120,586	48,499	118,823	—	116,533	155,467	87,340
15	—	50	11,647	6,373	—	—	86
16	6,817	1,700	7,580	2,521	10,106	28,201	9,493
17							
18	35,363	24,779	603,921	8,301	16,500	120,937	24,468
19							
20	—	—	300,000	100,000	200,000	150,000	1,240,000
21	500,002	100,000	500,003	300,021	700,150	1,100,194	262,181
22	35,996	18,118	14,862	21,168	38,447	40,980	41,593
23	327,875	212,844	344,842	203,647	256,030	460,770	234,498
24	3,649,563	2,425,264	4,680,094	2,603,937	3,914,582	6,096,422	4,481,895
25	701,999	438,561	334,120	602,891	587,688	1,865,819	851,421
26	\$4,351,562	\$2,863,825	\$5,014,214	\$3,206,828	\$4,502,270	\$7,962,241	\$5,333,316
27							
28							
29	\$105,790	\$54,129	\$88,926	\$55,390	\$70,965	\$96,946	\$97,510
30	349,685	137,357	211,314	100,545	237,067	248,512	168,458
31	105,033	48,699	66,391	31,077	72,741	119,275	80,919
32	219,282	172,344	157,524	115,193	163,232	160,457	168,247
33	221,781	294,079	665,764	241,085	211,270	64,123	337,560
34	21,846	53,331	26,026	36,566	29,678	4,544	40,153
35	1,008,112	893,294	896,586	976,906	1,300,584	1,911,794	1,165,958
36	37,381	26,899	49,487	25,563	30,283	37,775	24,437
37	33,953	26,444	27,195	11,012	25,527	142,328	22,785
38	62,040	16,692	85,654	14,059	35,652	50,234	20,473
39	51,042	42,890	35,837	36,945	29,668	82,375	38,962
40							
41	—	—	—	—	—	—	—
42	99,868	65,944	86,788	—	81,328	165,599	63,699
43	—	—	—	—	—	—	—
44	—	2,907	16,602	17,230	—	—	1,605
45	—	831	1,659	—	—	—	—
46	83,270	11,358	12,793	57,922	111,082	142,614	72,135
47							
48							
49	—	—	—	5,805	—	11,211	9,436
50	2,709	13,973	3,987	1,766	126,463	34,673	68,216
51	4,000	4,706	37,091	—	19,107	174,253	85,899
52	26,070	62,918	31,579	39,872	26,154	181,259	53,006
53	—	—	866,900	—	—	—	—
54	—	—	—	—	—	—	—
55	238,346	17,971	78,259	376,533	164,642	1,098,601	418,710
56	—	—	—	—	—	—	—
57	—	10,844	1,814	3,500	—	65,051	10,822
58	—	—	—	—	—	8,311	—
59							
60	—	—	—	—	—	—	—
61	100,025	27,050	10,158	—	17,789	232,671	201,437
62	—	—	—	—	—	—	—
63	—	—	—	1,526	—	—	—
64							
65	269,000	47,750	74,000	123,000	271,000	365,000	178,000
66	500,000	100,000	300,000	300,000	700,000	1,000,000	244,400
67	35,996	18,118	14,862	21,168	38,447	40,980	41,593
68	334,878	277,314	251,241	200,488	264,754	460,114	233,969
69	3,910,107	2,427,842	4,098,437	2,793,151	4,027,433	6,898,700	3,848,389
70	441,455	435,983	915,777	413,677	474,837	1,063,541	1,484,927
71	\$4,351,562	\$2,863,825	\$5,014,214	\$3,206,828	\$4,502,270	\$7,962,241	\$5,333,316

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$1,412,894	\$2,705,636	\$864,286	\$2,196,246	\$1,815,900
5 Corporation and income		249,843	230,124	267,705	230,723	213,382
6 Licenses and permits		10,226	19,993	14,114	9,805	16,632
7 Fines and forfeits		589	222	2,192	1,562	234
8 Grants and gifts		248,104	400,228	287,857	381,533	201,768
9 All other		53	150	—	—	6,826
10 Commercial						
11 Special assessments		—	5,456	—	117,251	61,487
12 Privileges		215,890	341,831	259,161	369,805	299,951
13 Departmental		192,749	192,694	180,226	179,093	211,871
14 Public service enterprises		96,366	150,129	—	—	129,258
15 Cemeteries		440	8,885	8,336	2,275	—
16 Interest		3,423	15,356	5,762	21,880	13,493
17 NON-REVENUE						
18 Offsets to outlays		17,846	27,310	23,968	5,621	6,250
19 Municipal indebtedness						
20 Funded debt		500,000	—	—	600,000	935,000
21 All other		535,645	300,003	600,000	500,767	602,693
22 Refunds		24,810	36,427	22,244	41,696	26,159
23 Agency, trust, and investment		264,835	476,139	194,085	378,910	334,228
24 TOTAL RECEIPTS		3,773,713	4,910,583	2,729,936	5,037,167	4,875,132
25 Balance on hand		268,638	1,400,715	546,599	1,270,976	780,556
26 TOTAL		\$4,042,351	\$6,311,298	\$3,276,535	\$6,308,143	\$5,655,688
PAYMENTS						
27 Maintenance						
28 Departmental						
29 General government		\$82,366	\$147,887	\$91,267	\$131,205	\$100,727
30 Public safety		185,275	231,612	109,325	329,233	147,043
31 Health and sanitation		84,027	88,570	41,198	113,340	54,817
32 Highways		161,576	147,234	138,040	166,922	194,895
33 Public welfare		364,081	112,059	297,139	68,388	96,836
34 Veterans' services		24,799	14,144	34,125	8,657	11,591
35 Schools		1,152,571	2,039,090	797,682	1,617,340	1,445,128
36 Libraries		19,747	41,743	17,000	69,301	44,464
37 Recreation		35,559	59,375	25,071	22,769	18,774
38 Pensions		27,527	34,538	24,170	28,472	29,981
39 Unclassified		29,722	59,868	11,462	53,844	58,361
40 Public service enterprises						
41 Electric light		—	—	—	—	—
42 Water		44,328	88,289	—	—	106,332
43 All other		—	—	—	—	—
44 Cemeteries		440	28,174	20,249	3,995	—
45 Administration of trust funds		2,199	—	—	—	—
46 Interest		18,154	107,773	27,270	139,131	115,784
47 Outlays						
48 Departmental						
49 General government		—	8,720	226,787	—	3,977
50 Public safety		6,412	8,308	3,200	17,337	4,901
51 Health and sanitation		3,915	1,853	1,218	444,895	83,770
52 Highways		46,831	129,405	103,791	85,120	117,656
53 Public welfare		—	—	—	—	—
54 Veterans' services		—	—	—	—	—
55 Schools		492,493	97,097	13,608	604,271	362,415
56 Libraries		—	—	—	—	—
57 Recreation		—	20,114	2,238	—	—
58 Unclassified		—	—	—	—	100,500
59 Public service enterprises						
60 Electric light		—	—	—	—	—
61 Water		25,376	57,271	—	—	59,133
62 All other		—	—	—	—	—
63 Cemeteries		—	1,988	—	—	—
64 Municipal indebtedness						
65 Funded debt		43,000	323,500	55,000	336,795	450,000
66 All other		535,000	300,000	300,000	500,000	600,000
67 Refunds		24,810	36,427	22,244	41,696	26,159
68 Agency, trust, and investment		268,940	467,358	201,121	400,869	299,814
69 TOTAL PAYMENTS		3,679,148	4,652,397	2,563,205	5,183,580	4,533,058
70 Balance on hand		363,203	1,658,901	713,330	1,124,563	1,122,630
71 TOTAL		\$4,042,351	\$6,311,298	\$3,276,535	\$6,308,143	\$5,655,688

	Bridgewater 10,276	Foxborough 10,136	Holden 10,117	Holbrook 10,104	Sharon 10,070	Aggregate— 82 Towns 1,462,686
1						
2						
3						
4	\$1,135,298	\$1,530,488	\$1,450,379	\$1,519,182	\$1,958,941	\$234,736,044
5	207,226	206,184	203,703	186,597	229,114	36,253,652
6	13,371	19,762	10,626	9,691	4,062	1,839,804
7	192	1,018	70	174	284	257,448
8	302,125	282,259	217,361	231,043	241,417	40,723,022
9	1,800	—	1,940	—	—	149,341
10						
11	6,789	—	2,054	20,669	1,043	2,107,558
12	170,221	213,459	303,653	241,940	282,865	36,160,699
13	193,285	180,259	164,879	195,568	198,704	31,648,932
14	99,913	106,601	733,405	93,250	102,833	37,706,077
15	381	2,005	16	—	183	825,514
16	5,125	9,930	5,737	21,290	10,199	1,662,531
17						
18	54,000	5,283	37,767	44,123	9,513	4,300,798
19						
20	188,706	136,500	80,000	—	250,000	37,638,086
21	300,381	342	621,796	500,000	906,668	69,763,912
22	48,481	20,159	23,936	21,467	38,765	4,210,065
23	220,444	487,403	253,238	222,029	321,661	45,627,777
24	2,947,738	3,201,652	4,110,560	3,307,023	4,556,252	585,611,260
25	374,770	1,041,309	414,429	1,086,774	527,505	103,633,891
26	\$3,322,508	\$4,242,961	\$4,524,989	\$4,393,797	\$5,083,757	\$689,245,151
27						
28						
29	\$68,439	\$70,328	\$85,256	\$79,570	\$112,714	\$14,189,997
30	159,902	169,403	91,701	186,871	181,751	38,939,910
31	55,105	45,448	40,140	57,684	61,481	13,431,662
32	80,011	174,855	135,462	100,158	213,050	21,138,016
33	278,233	121,268	101,957	259,939	94,090	35,798,150
34	27,238	27,629	13,425	12,468	12,239	3,693,581
35	1,249,060	1,364,185	1,476,164	1,106,912	1,582,700	164,633,497
36	22,693	24,943	31,061	24,582	41,771	5,641,344
37	19,116	13,846	21,676	11,465	20,372	6,691,377
38	25,958	21,867	19,858	20,947	28,472	7,895,555
39	28,934	54,933	33,057	37,617	64,216	8,202,321
40						
41	—	—	491,124	—	—	18,103,796
42	52,744	81,550	70,609	91,185	50,102	10,187,163
43	—	—	—	—	—	268,636
44	381	422	1,208	—	1,229	1,480,557
45	53	—	—	7	—	172,011
46	8,698	75,091	39,984	80,375	101,259	9,607,178
47						
48						
49	3,863	249,862	—	—	160,988	2,200,487
50	3,600	89,326	18,521	44,324	10,654	2,620,051
51	198,583	—	2,000	—	—	13,693,889
52	82,491	15,026	148,509	118,170	45,203	9,386,563
53	—	—	—	—	—	1,614,408
54	—	—	—	—	—	—
55	—	211,303	20,200	574,589	63,666	32,250,099
56	—	—	—	—	—	938,186
57	—	—	—	—	30,635	1,384,157
58	—	4,338	—	—	—	371,929
59	—	—	—	—	—	—
60	—	—	20,842	—	—	1,729,215
61	5,091	81,933	15,039	51,455	91,881	4,675,465
62	—	—	—	—	—	50,352
63	—	—	—	—	—	168,370
64	—	—	—	—	—	—
65	78,000	270,000	155,000	229,000	281,250	28,275,286
66	300,000	—	622,000	500,000	906,000	68,532,803
67	48,481	20,159	23,936	21,467	38,765	4,210,065
68	216,667	267,637	282,061	221,737	313,956	45,260,059
69	3,013,391	3,454,852	3,960,790	3,830,522	4,508,444	577,435,635
70	309,117	788,109	564,199	563,275	575,313	111,809,516
71	\$3,322,508	\$4,242,961	\$4,524,989	\$4,393,797	\$5,083,757	\$689,245,151

TABLE II. — *Debt Transactions for 1964*

	Towns (Population over 10,000)	Issued			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1.	Brookline	\$295,000	—	—	\$2,000,000
2.	Arlington	—	—	—	2,000,000
3.	Weymouth	2,310,000	—	—	—
4.	Framingham	1,205,000	\$30,000	\$30,000	3,000,000
5.	Watertown	300,000	—	—	2,200,000
6.	Braintree	1,055,000	35,000	—	1,520,000
7.	Natick	540,000	—	—	2,250,000
8.	Belmont	600,000	—	—	—
9.	Methuen	—	—	—	900,000
10.	Lexington	500,000	—	—	1,500,000
11.	Milton	21,695	145,000	—	1,200,000
12.	Wellesley	—	—	—	1,000,000
13.	Needham	—	—	—	1,700,000
14.	West Springfield	2,710,000	—	—	2,000,000
15.	Norwood	—	213,000	—	—
16.	Wakefield	—	—	—	750,000
17.	Dedham	85,000	—	—	1,000,000
18.	Danvers	778,000	70,000	483,000	1,200,000
19.	Saugus	685,000	—	200,000	1,400,000
20.	Winthrop	2,763,967	—	—	1,700,000
21.	Winchester	85,000	—	—	1,100,000
22.	Reading	—	320,000	—	1,200,000
23.	Randolph	1,930,000	90,000	200,000	1,300,000
24.	Marblehead	235,000	—	—	600,000
25.	Billerica	1,808,418	—	—	1,300,000
26.	Stoneham	144,000	50,000	—	1,500,000
27.	Greenfield	—	—	—	900,000
28.	Shrewsbury	—	—	—	400,000
29.	Southbridge	—	—	—	1,275,000
30.	Stoughton	2,300,000	—	—	600,000
31.	Tewksbury	—	—	—	675,000
32.	Andover	—	—	—	1,000,000
33.	Milford	—	—	—	450,000
34.	Agawam	340,000	—	100,000	1,000,000
35.	Hingham	980,000	—	—	600,000
36.	Chelmsford	2,175,000	—	—	1,000,000
37.	South Hadley	—	—	—	500,000
38.	Ayer	—	15,800	—	—
39.	North Attleborough	265,000	—	—	—
40.	Dartmouth	—	—	—	300,000
41.	Plymouth	—	—	—	700,000
42.	Fairhaven	1,150,000	—	100,000	—
43.	Walpole	455,000	—	—	—
44.	Auburn	158,500	—	—	500,000
45.	Bourne	—	—	—	600,000
46.	Ludlow	—	—	—	400,000
47.	Amherst	—	—	120,000	450,000
48.	Webster	510,000	—	—	300,000
49.	Dracut	—	—	—	500,000
50.	Barnstable	—	—	—	800,000
51.	Swampscott	—	—	—	1,500,000
52.	Rockland	600,000	75,000	—	700,000
53.	Falmouth	—	—	—	—
54.	Burlington	108,500	—	300,000	1,400,000
55.	Clinton	—	—	—	—
56.	Canton	1,615,000	75,000	135,000	600,000
57.	Concord	—	—	—	400,000
58.	Wilmington	23,500	12,000	—	2,400,000
59.	Adams	—	—	—	400,000
60.	Easthampton	—	—	—	450,000
61.	Somerset	2,000,000	—	—	—
62.	Athol	—	—	—	100,000
63.	Seituate	810,000	—	200,000	1,500,000
64.	Middleborough	46,000	—	—	—

Classified by Character of Obligation

	Anticipation Reimburse- ment and Grant Loans	PAID				Anticipation Reimburse- ment and Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$607,000	-	-	\$2,000,000	-
2.	-	435,000	-	-	2,000,000	-
3.	-	1,014,000	\$60,000	-	-	-
4.	-	1,073,000	97,000	\$30,000	3,000,000	-
5.	-	415,000	-	100,000	2,200,000	-
6.	-	718,000	313,000	50,000	1,520,000	-
7.	\$41,100	550,400	74,500	-	2,250,000	\$11,615
8.	-	330,000	-	-	-	-
9.	-	200,000	54,000	-	900,000	-
10.	-	887,000	76,000	-	1,500,000	-
11.	-	226,000	-	-	1,200,000	-
12.	-	512,000	50,000	-	1,000,000	-
13.	-	654,000	-	-	1,700,000	-
14.	-	395,000	85,000	-	2,000,000	-
15.	-	232,000	156,000	-	-	-
16.	34,500	368,000	64,000	-	750,000	34,350
17.	-	557,618	-	-	1,000,000	-
18.	66,000	479,000	145,000	553,000	1,200,000	-
19.	28,500	353,000	10,000	200,000	1,400,000	-
20.	-	30,000	-	-	1,700,000	-
21.	-	275,000	30,000	-	1,100,000	-
22.	-	275,000	102,000	-	1,200,000	-
23.	-	466,000	31,000	200,000	1,300,000	-
24.	-	510,000	45,000	-	600,000	-
25.	-	338,418	86,000	-	1,300,000	-
26.	-	291,000	63,000	-	1,500,000	-
27.	35,000	204,000	-	-	900,000	-
28.	-	360,000	25,000	-	400,000	-
29.	-	72,000	10,000	-	1,350,000	-
30.	-	340,200	36,000	-	600,000	-
31.	-	241,000	74,000	-	675,000	-
32.	-	330,000	15,000	-	1,000,000	-
33.	-	80,000	-	-	450,000	-
34.	35,000	350,000	-	100,000	1,000,000	-
35.	-	370,000	10,000	-	600,000	-
36.	22,800	336,000	-	100,000	1,000,000	23,000
37.	16,500	265,000	-	-	500,000	11,174
38.	233,000	323,000	6,700	-	-	-
39.	-	180,000	65,000	-	-	-
40.	-	230,000	62,000	-	300,000	-
41.	-	70,000	65,000	-	700,000	-
42.	-	205,000	8,800	100,000	-	-
43.	-	262,000	-	-	-	-
44.	-	215,000	-	-	500,000	51,000
45.	-	150,000	-	-	600,000	-
46.	-	190,000	-	-	400,000	-
47.	23,500	74,000	50,000	-	450,000	30,000
48.	24,000	105,000	-	-	300,000	24,000
49.	-	145,000	-	-	500,000	-
50.	19,500	330,000	26,000	-	800,000	19,500
51.	-	250,000	35,000	-	1,500,000	-
52.	22,000	185,000	21,000	80,000	700,000	25,750
53.	-	207,000	76,500	-	-	-
54.	41,700	424,300	-	-	1,400,000	19,500
55.	-	137,000	63,400	-	-	-
56.	-	368,000	61,000	210,000	600,000	-
57.	-	207,000	65,700	-	400,000	-
58.	-	340,000	59,400	-	1,900,000	22,800
59.	-	87,000	-	-	550,000	-
60.	39,000	95,000	10,000	-	450,000	29,000
61.	-	125,000	55,000	-	-	-
62.	-	9,000	17,000	-	100,000	-
63.	-	323,000	37,000	200,000	1,500,000	-
64.	-	121,000	5,500	-	-	-

TABLE II. — *Debt Transactions for 1964*

Towns (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford	\$150,000	\$89,500	\$50,000	\$1,200,000
66. North Andover	—	—	—	500,000
67. Northbridge	—	—	—	100,000
68. Amesbury	300,000	—	—	300,000
69. Grafton	100,000	—	—	300,000
70. Abington	125,000	75,000	—	700,000
71. Longmeadow	—	150,000	100,000	900,000
72. Franklin	1,015,000	225,000	30,000	200,000
73. Whitman	500,000	—	35,000	500,000
74. Wayland	—	—	—	300,000
75. Palmer	—	—	—	600,000
76. Westwood	600,000	—	—	500,000
77. East Longmeadow	840,000	95,000	—	600,000
78. Bridgewater	188,706	—	—	300,000
79. Foxborough	136,500	—	—	—
80. Holden	80,000	—	—	600,000
81. Holbrook	—	—	—	500,000
82. Sharon	—	250,000	—	900,000
82 Towns	\$35,622,786	\$2,015,300	\$2,083,000	\$65,720,000

Classified by Character of Obligation — Concluded

Anticipation Reimburse- ment and Grant Loans	PAID				
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
65. —	\$536,450	\$37,000	\$50,000	\$1,200,000	—
66. —	225,000	44,000	—	500,000	—
67. —	47,750	—	—	100,000	—
68. \$200,000	45,000	29,000	—	300,000	—
69. —	123,000	—	—	300,000	—
70. —	251,000	20,000	—	700,000	—
71. —	365,000	—	100,000	900,000	—
72. 26,400	163,000	15,000	30,000	200,000	\$14,400
73. —	43,000	—	35,000	500,000	—
74. —	312,000	11,500	—	300,000	—
75. —	55,000	—	—	300,000	—
76. —	320,000	—	—	500,000	—
77. —	430,000	20,000	—	600,000	—
78. —	45,000	33,000	—	300,000	—
79. —	215,000	55,000	—	—	—
80. 21,796	110,000	45,000	—	600,000	22,000
81. —	176,000	53,000	—	500,000	—
82. 6,000	271,250	10,000	—	900,000	6,000
\$936,296	\$24,230,386	\$2,874,000	\$2,138,000	\$65,145,000	\$344,089



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BY CITIES AND TOWNS

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TABLE II. Debt Transactions for 1964 Classified by Character of Obligation.

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TABULAR INDEX: FOR TOWNS OVER 10,000 POPULATION

TABLE I. Summary of Financial Transactions.

TABLE II. Debt Transactions for 1964 Classified by Character of Obligation.

TOWNS	Table I	Table II	TOWNS	Table I	Table II
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Athol	36	40-41	Needham	28	40-41
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Barnstable	34	40-41	Northbridge	37	42-43
Bedford	36	42-43	Norwood	28	40-41
Belmont	27	40-41	Palmer	38	42-43
Billerica	30	40-41	Plymouth	32	40-41
Bourne	33	40-41	Randolph	29	40-41
Braintree	27	40-41	Reading	29	40-41
Bridgewater	39	42-43	Rockland	34	40-41
Brookline	26	40-41	Saugus	29	40-41
Burlington	35	40-41	Scituate	36	40-41
Canton	35	40-41	Sharon	39	42-43
Chelmsford	31	40-41	Shrewsbury	30	40-41
Clinton	35	40-41	Somerset	36	40-41
Concord	35	40-41	Southbridge	30	40-41
Danvers	29	40-41	South Hadley	32	40-41
Dartmouth	32	40-41	Stoneham	30	40-41
Dedham	28	40-41	Stoughton	31	40-41
Dracut	34	40-41	Swampscott	34	40-41
Easthampton	35	40-41	Tewksbury	31	40-41
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Fairhaven	33	40-41	Walpole	33	40-41
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